







**DETAILED REPORT**  
**OF THE**  
**GENERAL COMMITTEE**

**OF THE**  
**Indian Tea Association**  
**FOR THE YEAR 1958**

*Including list of Tea Estates, members of  
the Association corrected to  
31st July 1959*

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*With proceedings of the Seventyeighth Annual  
General Meeting held on the  
6th March 1959*

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**Calcutta:**  
**1959**





# INDIAN TEA ASSOCIATION

*Report for the year ended 31st December, 1958.*

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Indian Tea Association

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REPORT

FOR THE YEAR 1958

AND

*Proceedings of the Seventyeighth Annual General  
Meeting held on 6th March 1959.*





# INDIAN TEA ASSOCIATION

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PROCEEDINGS, SEVENTY EIGHTH ANNUAL  
GENERAL MEETING

*6th March 1959.*



# INDIAN TEA ASSOCIATION

PROCEEDINGS OF THE 78TH ANNUAL GENERAL  
MEETING OF MEMBERS OF THE INDIAN TEA  
ASSOCIATION held at the Royal Exchange, Calcutta  
at 11 a.m. on Friday, the 6th March, 1959.

PRESENT:—

MR. L. T. CARMICHAEL, <i>Chairman, Presiding</i> ...	} Messrs. Duncan Brothers & Co., Ltd.
„ S. D. W. ALLAN ...	
„ A. F. P. BALDWIN ...	
„ M. S. CHRISTIE ...	
„ J. A. DUNCAN ...	
„ R. P. GOENKA ...	
MR. D. L. BETTS, <i>Vice-Chairman</i> ...	} Messrs. Gillanders Arbuthnot & Co., Ltd.
„ G. DUNCAN ...	
„ G. W. MAYCOCK ...	
„ G. A. WHITAKER ...	
MR. G. F. OLDHAM ...	} Messrs. Andrew Yule & Co., Ltd.
„ A. GORDON ...	
„ H. A. SMITH ...	
MR. C. D. WILSON ...	} Messrs. Balmer Lawrie & Co., Ltd.
„ V. K. CHAUDHRI ...	
„ H. J. CUMMINS ...	
„ H. K. FITZGERALD ...	
„ P. C. SIMMS ...	
„ G. A. MCCARTHY ...	
MR. R. G. HALES ...	Messrs. Brooke Bond Estates India Ltd.
MR. G. CARLTON ...	} Messrs. Davenport & Co., Private Ltd.
„ B. P. BAJORIA ...	
„ L. N. S. P. PYKE ...	
MR. N. S. COLDWELL, M.C. ...	} Messrs. James Finlay & Co., Ltd.
„ P. K. DAS GUPTA ...	
„ D. N. PEARSON ...	
„ S. PURI ...	
„ M. N. S. RUDDOCK ...	
„ A. N. SIRCAR ...	
„ S. STEVENSON ...	
„ J. R. C. WHETTEM ...	

SIR RICHARD DUCKWORTH BT.	...	} Messrs. James Warren & Co., Ltd.
MR. V. N. BHAGAT	...	
„ M. R. SMITH	...	
MR. W. F. HUNTER-ARUNDELL	...	} Messrs. Jardine Henderson Ltd.
„ E. H. ADAMS	...	
„ B. D. C. DUNHILL	...	
„ J. V. JARDINE-PATERSON	...	
„ D. J. SIMPSON	...	
„ F. H. STROUD	...	
„ T. WYLIE	...	
MR. J. SADDLER, M.B.E.	...	} Messrs. Macneill & Barry Ltd.
„ J. B. CRAIG	...	
„ J. P. HARE	...	
„ F. G. GODSELL	...	
HON. S. P. SINHA	...	
MR. O. S. STAFFORD	...	
„ E. F. STUDD	...	
„ J. E. M. TURPIN	...	
MR. W. H. G. BAIRD	...	} Messrs. Octavius Steel & Co., Ltd.
„ J. C. CRAWFORD	...	
„ S. C. FARMER	...	
MR. H. K. STRINGFELLOW	...	} Messrs. Shaw Wallace & Co., Ltd.
„ A. C. H. DOLPHIN	...	
„ D. B. WALLACE	...	
MR. P. B. NICHOLLS	...	Messrs. Williamson Magor & Co., Ltd.

*By invitation*

MAJ. GEN. W. H. A. BISHOP,	...	} U. K. High Commission
„ C.B., O.B.E.	...	
MR. G. S. WHITEHEAD	...	
MR. G. W. BRAZENDALE,	...	} U. K. Trade Commission
„ C.M.G.	...	
„ R. H. EDMONDSON	...	
MR. H. M. L. WILLIAMS,	...	} Bengal Chamber of Com- merce and Industry.
„ Vice-President	...	
„ W. D. BRYDEN,	...	
„ Secretary	...	

MR. A. B. CHATTERJI, I.C.S., Chairman ...	Tea Board.
„ B. R. VOHRA, I.A.S., Dy. Chairman ...	
„ A. K. SEN, Secretary ...	
„ P. V. GOVINDAN, Controller of Licensing ...	
MR. S. K. BANNERJI, M.C., I.A.S. Joint Secretary, Labour Department ...	Government of West Bengal.
„ S. M. BHATTACHARJEE, I.A.S. Labour Commissioner ...	
MR. J. H. KILBURN, Chairman ...	Assam Branch Indian Tea Association.
„ J. MONRO, Chairman, Zone 1 ...	
„ E. W. KENNY, Chairman, Zone 3 ...	
„ A. T. A. MCINTOSH- SMITH ...	
„ P. N. MCWILLIAM, Secretary ...	
„ H. T. ROOKE, Jt. Secretary, Labour ...	
„ J. R. GEE-SMYTH, Secretary, Zone 2 ...	
„ K. N. SIRCAR, Addl. Secretary, Zone 2 ...	
„ G. R. DE LA RUE BROWNE, Addl. Secretary, Zone 3 ...	
„ J. W. SWEETMAN ...	
MR. R. J. H. MACGEAGH, Chairman ...	Surma Valley Branch Indian Tea Association.
„ O. CARRUTHERS, Vice-Chairman ...	
„ S. B. DATTA, Secretary/Labour Adviser ...	
MR. G. A. VERINDER, Chairman ...	Dooars Branch Indian Tea Association.
„ D. J. STRADWICK, Vice-Chairman ...	
„ J. A. D. WILKINS ...	
„ D. B. H. MOORE, Labour Adviser ...	
BRIG. F. H. STEVENS, O.B.E., Secretary ...	
MR. H. NAWAZ ...	

MR. C. W. EMMETT, <i>President</i> ...	}	Darjeeling Branch Indian Tea Association.
LT. COL. E. S. E. RERRIE, <i>Secretary/Labour Adviser</i> ...		
MR. H. E. WHITLEY, <i>Chairman</i> ...		Terai Planters' Association.
MR. L. W. RUSSELL, <i>Vice-President</i> ...		United Planters Association of Southern India.
MR. H. K. NIYOGI ...		Indian Tea Planters Asso- ciation, Jalpaiguri.
MR. B. L. LAHOTY, <i>Chairman</i> ...	}	Bharatiya Cha Parishad.
„ A. GUPTA ...		
„ H. N. SARMA ...		
MR. T. KANORIA, <i>Chairman</i> ...		Tea Association of India.
MR. M. G. PATEL ...		Messrs. G. Ambalal (Exp.) Ltd.
MR. J. G. ROBINSON ...		Messrs. Brooke Bond India Private Ltd.
MR. N. H. DEBENHAM ...	}	Messrs. Lipton Ltd.
„ W. L. GRANTHAM ...		
MR. K. GHOSH ...		Messrs. A. Tosh & Sons Private Ltd.
MR. P. BANYARD ...	}	Messrs. Carritt Moran & Co., Ltd.
„ M. W. D. OLDMAN ...		
MR. S. K. CHAKRAVERTTY ...	}	Messrs. S. K. Chakraverty & Co.
„ R. C. NAG ...		
MR. J. K. SANYAL ...		Messrs. Sudhir Chatterjee & Co. (Private) Ltd.
MR. R. F. KETTLE ...	}	Messrs. W. S. Cresswell & Co., Ltd.
„ C. P. WALLIS ...		
MR. R. J. S. FRANKS ...	}	Messrs. A. W. Figgis & Co., Private Ltd.
„ N. P. RAY ...		
„ D. K. BANERJI ...		

( v )

MR. B. P. KHAUND	...	Messrs. Tea Brokers Private Ltd.
MR. J. R. HOLLANDER	...	Messrs. J. Thomas & Co. (Private) Ltd.
„ A. B. KINGSLEY	...	
„ V. V. PAREKH	...	
„ G. T. ROUTLEDGE	...	
MR. G. A. JOHNSON	...	Messrs. Statesman Ltd.
MR. C. F. SHAW HAMILTON	...	Messrs. Steel Brothers & Co., Ltd.
MR. A. K. ROY	...	Reserve Bank of India.
MR. M. O. LONDON	...	Mercantile Bank of India Ltd.
MR. K. A. ANDERSON	...	The Chartered Bank.
MR. E. R. BOASE	...	Lloyds Bank Ltd.
MR. M. WANG	...	Bank of China.
MR. P. CROMBIE, M.B.E., <i>Calcutta Adviser</i> ...	}	Indian Tea Association.
„ J. S. HARDMAN, O.B.E., <i>Shillong Adviser</i> ...		
„ H. FERGUSON, <i>Tocklai Experimental</i> <i>Station</i> ...		

Before formally opening the meeting, the Chairman made the following statement:—

“Before we start our meeting I feel I should mention the sudden death yesterday afternoon of Mr. W. E. Postlethwaite. Although not directly concerned with the producing side of the Tea Industry Ted Postlethwaite was well-known to many of us, and was a highly respected and popular member of the Trade in Calcutta. He would have been missed at any time, but it is particularly sad that he should have died so shortly before he was due to leave India on retirement. To his relatives and to the firm he served so faithfully for so many years we extend our deepest sympathy.”



The Chairman then addressed the meeting as follows:—

Gentlemen,

With your permission I will take the notice convening this meeting as having been read.

Once more it is the privilege of the Association's Chairman to welcome to the Annual General Meeting of the I.T.A.—it is the 78th in the series—our many and distinguished guests: once more it is his duty to review the events of the past year and to attempt a cautious estimate of the future.

It is not possible to mention all our guests individually, but I would like to say how glad we are that the United Kingdom Deputy High Commissioner and the Senior Trade Commissioner are here to-day. Our pleasure derives not merely from the fact that they are the representatives of the country which is our biggest customer: it derives also from our gratitude for the way in which they have toured so extensively in the tea districts and have given such sympathetic attention to the personal problems of the planting community. I would also like to welcome the Chairman of the Tea Board who in the short time he has held office has acquired a wide knowledge and understanding of the Industry and has displayed so quick an understanding of our problems.

1958 will be remembered as the year in which Governments acknowledged the existence of common teas and accepted the need for their relief. It will be remembered for the controversies which developed over a suitable definition of "common tea", over the means of granting relief, and over the measures which Government adopted. So far as the definition was concerned, Government finally decided that no definition was possible: all that could be done was to take price as the criterion, and to afford relief to those teas which were least successful in the Sale Room. This was good, but it paid no heed to yield or to cost of production, and resulted in the sad consequence that Darjeeling, for which we had specially pleaded, found itself paying a higher rate of excise than before. This anomaly has largely been put right by the recent Budget proposals, which

recognise that high costs of production can nullify good prices in the sale room.

So far as the method was concerned, Government can hardly be criticised for failing to please every one. Some sections of the Industry—notably ourselves as producers of tea—urged that any sacrifice of revenue should be as near the garden as possible, so that we should reap the fullest benefit. We wanted above all to see a reduction in the excise duty, and an end to the Assam Carriage Tax and to the Calcutta octroi, for these taxes are paid before our teas are sold, and may amount to as much as three annas a pound of tea.

Others felt that the reduction of the export duty should be the first step, for this would benefit all sections of the Industry, would improve the tone of the market, and would help the Central Government in the efforts which it might make to secure reduction of import duties on tea in other countries.

Ultimately Government decided upon differential rates of excise, and upon a reduction in the export duty: relief which would have cost about three crores of rupees in a full year. These principles have been continued in the 1959 Budget, by the creation of additional excise zones and by a most welcome further reduction of two naye paise in the export duty. The nett benefit to the Industry as a whole of these most recent changes is some 35 lakhs of rupees, but the amount payable at the garden is expected to be increased by about half a crore: it is only when the tea is exported that the benefits will accrue, and then only with certainty to the exporter, who may not be the producer.

When a Government takes the unusual step of reducing taxation, and when the gesture does not entirely satisfy those on whose behalf it was made, a charge of ingratitude may well be levelled: but taxpayers are notoriously difficult to please, and there are those who feel that the estates' problems of finance and of improvement would have been lessened had the producer been the sole beneficiary from Government's consideration.

There is another aspect of the matter which still demands attention. A pound of tea is still taxed five times in the hands

of the producer-exporter, and we have consistently held the view that on administrative grounds alone, simplification of this system is long overdue. Indeed, we have said that even if there can be no reduction in the total amount taken from us in taxes, let us be spared from this multitude of competing tax-gatherers.

Yet though the multiplicity of taxes is a grievance, it would be ungracious not to acknowledge that Government has made a most significant gesture to the Industry as a whole: that the new system of taxation has the great merit of flexibility, a merit demonstrated by the current Budget proposals: and that a patient is not always the best person to prescribe for his ailments.

What are these ailments, and how were they contracted?

First, there is too much tea. Our own production has already exceeded the figure mentioned almost casually as the objective of the Second Five Year Plan. Indonesia is back in the export markets with a hundred million pounds a year, and new-comers are yearly adding to the output. As a result, our thirstiest customers cannot keep up with production, and it is estimated that the accumulated surplus over world consumption is now more than 100 million lbs, and will be half as much again by end of the year.

Secondly, the burdens imposed as a result of the transient prosperity of 1954 have not merely eaten up the profits of that year, they have left a legacy of taxation and of obligations which are driving the less fortunate estates towards bankruptcy, and are compelling even those gardens which are more fortunate to abandon the agricultural and manufacturing standards of the past. In Cachar, nineteen out of twenty-seven member companies have made a loss for the 1957-58 season: and some will make losses for three years running. It is true that new-comers may by the exploitation of natural resources, like standing timber, and by short-term economies turn losses into a temporary profit, but they merely postpone the inevitable. Already in Darjeeling a 2,000 acre garden has been abandoned by its proprietors, and the workers are all on State relief, while a second property of 5,000 acres in the same district is in the hands of Receivers, its timber, its houses and even its factory

having been sold in an effort to provide finance. Other estates, notably in Cachar, are moving in the same direction.

These are the reasons why we have sought relief, but our efforts have been accompanied by a publicity which has obscured the attempts which we are also making to help ourselves. First, we have endeavoured to keep alive the International Tea Agreement. Since 1955 there have been discussions at high level, but these discussions have been discouraging and fruitless. All the old signatories have adduced very good reasons why they find it inconvenient or unnecessary to sign: Indonesia, still producing half of the 1939 crop: Pakistan, anxious to boost her exports: Ceylon, fortunate in her geographical situation on the shipping routes, and enjoying a measure of prosperity: and ourselves, the biggest producers of them all, with taxes largely based on the output of our gardens, but unwilling to move while others hold back. The smaller producing countries, notably those in Africa, see no reason to join a Club which even the old members no longer patronise: especially as their Governments, for a variety of causes, are ready to foster new tea acreage, and to assist the acreage already in production.

Nevertheless, in October 1958, we and our sister Associations decided to make an attempt to revive interest at producer level, and Mr. Varghese, President of UPASI, Mr. Biren Ghose of the ITPA, my Deputy Chairman and I visited Colombo. We were received with all kindness, and there was general agreement with the Ceylon producers on the desirability of renewing the Agreement, and of preparing—not necessarily for immediate utilisation—the machinery which would ensure that exports marched in step with demand.

We naturally hope that all producing countries will eventually sign, but as India and Ceylon now control about 80 per cent of the world's export trade—excluding China—we could between us do a great deal to maintain the balance of supply and demand, even if no one else joined us immediately. Nor, if regulation by India and Ceylon benefits other countries should we reject it upon that score, any more than we should abandon attempts to put out a fire in our house because to do so might

prevent it from spreading to the houses of our neighbours. That improved prices and a present immunity from taxation and from labour troubles will combine to induce investors to lay out new tea areas in other countries is true; that such additional acreage must produce additional crop which may depress the markets is axiomatic: but I am very doubtful whether anyone would be so foolish as to lay out new areas—which will produce no marketable tea for five years—merely because Ceylon and India decided to regulate shall we say for the year 1960.

I must make it clear, as my predecessors have done, that we are not seeking to create artificial shortages or to secure a profiteer's haul from defenceless overseas' customers: our objects are simply to cover our costs of production, to make a modest profit for our shareholders, to ensure that the consumer has as much tea as he wants at a fair price, and to help, by giving steady employment and by paying taxes regularly, in the building of the new India. The proposals which we are examining are not new. They have been in operation for over a quarter of a century, and most of the established tea producing countries already have their legislation whereby planting and exports can be controlled by Government. At the moment we cannot lay out new acreage or export even a pound of tea without Government's permission. All we are seeking in effect is the international co-ordination of existing legislation. We have thought it best to try first to secure agreement at producer level, because if we fail, our Governments will not be embarrassed; while if we succeed, we believe that our Governments will not find it difficult to accept the proposals which we submit.

I have been asked whether, in the absence of an International Agreement, some of its advantages might be secured through crop regulation by India. Naturally this has been considered—indeed, it is under constant review—but in 1958 no specific proposals were made on the subject for a number of very good reasons. First, we were hoping that we might receive tax relief of sufficient magnitude to enable the less fortunate gardens to sell enough of their tea at prices which would ensure an over-all profit. Secondly, while one is

considering an International Agreement, one prefers not to regulate on one's own. Thirdly, since a number of companies continue to do well, the chances of a general and voluntary agreement within the country are slight, nor would Government happily impose a statutory scheme in the knowledge that it would relate to India only and would probably occasion a great deal of opposition from estates in the South, from the lower yielding gardens in Darjeeling and Cachar, and from the prosperous areas in Assam, where man's wisdom has produced some of the finest tea estates in the world. If yield per acre is already small, is it just to curtail it further? If teas can be sold profitably abroad, why should their export be limited?

These are sound arguments, but I believe that Government is also influenced by the hope that the legal obstacles which have been put in the way of the closing down of enterprises will prevent the laws of supply and demand from taking their customary toll—that is, the extinction of the weaker units—until the tide has turned. Whether this represents undue optimism on Government's part, or whether it is an inspired method of keeping in the fight those who would otherwise throw in the sponge, I cannot say, but the transfers of estates, and the emergence of new tea associations, indicate the trend of events.

It has been said that reliance upon an International Tea Agreement and upon regulation of crop represent a negative approach to our problems: we should secure more customers and should improve the quality of our tea. I can assure you that we are already doing all that we can to achieve these objectives. Apart from the effort to insist upon better standards of plucking and of manufacture, apart from the strictest possible control over expenditure, and apart from an endeavour to concentrate on higher yielding areas—an endeavour which has on occasions extended to the sale of gardens in order that with the proceeds the balance of the property may be preserved—we have been engaged upon experiments intended to improve the machinery which we use in the manufacture of our teas.

The first process which we tackled was withering, our primary objective being to secure a "controlled wither." Our

engineers have now devised a continuous withering machine which enables us to do, in two and a half hours, in a relatively small space, and with greater accuracy the work which previously required the patient spreading of the whole day's crop in multi-storeyed lofts, its remaining there a whole night, and its equally patient collection and transference to the factory on the following day. Into this new machine, the leaf is fed automatically and then travels in all over five hundred feet of internal passage-ways, the degree of wither being controlled by the humidity of the air which is admitted to the machine and the speed at which the journey is completed. After the leaf has been withered comes the rolling. For this process we have continued our development of the McTear Rotorvane, named after our senior engineer at Tocklai. This machine is intended to take its place in the line of continuous manufacture, and to receive from the new withering machine a steady supply of mechanically fed and scientifically withered leaf. This leaf is rolled and broken against resistors within the Rotorvane, and emerges ready for the subsequent processes of manufacture. The Rotorvane is self-cleaning, with very slow operating speeds, and it is believed that it will give long and reliable service. We have spent a lot of time and thought upon this machine: the teas which it produced when operated experimentally were normally as good as those made by traditional machines, and often significantly better: and it is now in commercial production, with a gratifying waiting list of purchasers. We have also under trial a Continuous Roller which is particularly suitable for teas of orthodox manufacture, and are working on other machines designed to complete the "continuous process".

How long it will be before all our factories are equipped for continuous processes no one can say, but I believe that in the last five years we have made advances of real significance, and that we have broken through the barrier of unchangeable conventions.

The question which must next be answered is have we done so in time? Will our inventions be developed fast enough to stop the decline in prosperity of large sections of the

industry? And, if the new machines do all that is expected of them, will the companies in greatest distress be able to afford them? I am afraid that the issue is very much in doubt. There has been too great a decline in certain properties for them to revive: there has been too great an increase in overseas competition for people to embark on the gamble of investing more money in those areas which are depressed: and since it has been made abundantly clear that the rewards of risk capital will always be limited, risk capital will stay away. British capital shows no signs of running away from India: on the contrary, I understand that 82% of foreign capital in India is British, and that new British investments in this country since the war amount to £120,000,000. What is worrying us is that British capital is running away from tea, because we know how greatly it helps us in the sales of tea to our best customer to have the double connection of buyer and of investor. Destroy that link, and the special place which Indian tea has in British markets will be endangered: there are too many other places in the world where tea can be grown, where capital is wanted, and where developments are possible. Remittances of profits to shareholders in the United Kingdom which were naturally good as a result of 1954 are falling off badly, and though in recent years there have been satisfactory payments to overseas investors, such payments have been largely on account of previous seasons, and do not represent the present economic position.

Tea production is in two parts: the agricultural process and the manufacturing process. Most of our labour is employed on the agricultural side, and I am glad to say that in 1958 our labour relations were generally satisfactory. We had 29 stoppages of work, compared with 52 in 1957, but 21 of the 29 ended on the first day. We lost 167,000 man days, nearly all in West Bengal where there was a well-supported but rather pointless one day's token strike. The total loss of working days represents about one day in a thousand, and I believe that the Tea Industry with the biggest organised labour force in the country will once more show the smallest proportionate loss of attendance through disputes. Even if we criticise our labour friends, and even though they criticise us, the fact remains that



our quarrels rarely extend to strikes or to lock-outs, and that even when they do, the differences are speedily resolved. Towards this success—as creditable as a year of profitable trading—the constant efforts of our stipendiary staff, the common sense of the majority of our workers and of their leaders, the helpfulness of Central and State Labour officials, and, above all, the courage and patience of our managers have all contributed.

It is difficult to speak about the negotiations which are still in progress regarding labour bonus. The prosperity of 1954 has disappeared, though the taxes to which it gave rise are still with us. Labour's wages have been increased, and the fulfilment of the Plantation Labour Act's provisions remains a challenge. Government needs money for the Five Year Plan which comes from the relatively few taxpayers rather than from the untaxed generality. There is a shortage of consumer goods, and in their absence, more spending money means inflation. Yet, despite all these things, the theory of bonus is here to stay, and it would be unrealistic on our part to imagine that we can set forward the clock to wiser times. All that we can hope for is that the settlement will be simple, that the terms will be reasonable, and that any bonuses which are paid will be put to useful purposes. It is not for us to say how this money should be spent, but I would specially commend those Unions which have advised their members to set aside a portion of the bonus payments for the purchase of Savings Certificates, either directly or through the Provident Fund. Those Unions which have opposed such an arrangement are not merely acting in an anti-social manner: they are admitting that they have little hope of becoming members of any Government during the currency of the Savings Certificates which are at present on sale.

One of the greatest problems which faces us when we deal with labour is the requirement which has been placed upon us, as much by war-time practice as by recent agreement, of ensuring that our resident workers and their recognised dependants receive regular rations of foodgrains at an agreed and reasonable price. We have happily departed from those days

when we sold grain at Rs. 5/- a maund, though it cost us Rs. 40/- or 50/- to land on the estate, but we have still the formidable obligation of buying, transporting, storing and issuing foodgrains to well over a million people if they ask us to do so. It would greatly facilitate our task if we could say that our gardens were fully stocked for six months ahead, and I hope that the Central and State officials who are responsible for releasing supplies will do everything that they can to assist us in reaching this objective. Lines of communication are long and tenuous, and if the tea garden worker does not get his foodstuffs in time, the strain upon local supplies is so great that costs invariably rise to the discomfiture of the less fortunately placed local inhabitant.

By the utilisation of a mixed ration of rice and of wheat we were able to keep our workers fully supplied with the foodgrains which they needed, but I cannot say that we were equally successful in supplying food to the tea bush. It was a shock to us to learn at the beginning of the season that the Industry's supplies of sulphate of ammonia were to be curtailed by 50%. We recognise that everything must be done to increase food production, and we realise that the output of fertilisers from Sindhri is limited, but a cut of 50% in our allotment was a serious blow, not necessarily to the immediate output of tea but to the quantity and quality of future production. Coming at a time when Government was promising every assistance to exporting industries, this was a particularly discouraging event, and though I am happy to say that our representations have recently succeeded in securing an additional 5,000 tons, bringing our total allocation so far to 37,500 tons, we are still nearly 30,000 tons short of our requirements. We buy fertilisers because we need them, and, at a time when we are trying to economise, the Ministry concerned may rest assured that we are not going to buy anything that we don't really need. If we could do without fertilisers altogether, we would do so, and since the rate at which fertilisers are sold to us is about Rs. 100/- a ton more than the rate at which the cultivator can buy them, Government may have no apprehensions that our stocks are going into the black market.

To the anxiety which was occasioned in 1958 through the curtailment of our supplies of sulphate of ammonia was added the burden of having to accept and to pay for allocations of other fertilisers which we did not want, and of having some fertilisers offered to us in mixed form. During the War, those who wanted brightly coloured liqueurs, or wines from obscure ports on the African Coast, were obliged to buy in addition a bottle of unrequired Scottish whisky or unwanted English gin, but never in the most difficult days were we forced to take the whole lot mixed up in one bottle. I am glad to say that the injustice of this arrangement—(the origin of which is obscure)—has now been appreciated and, though we are still short of the fertilisers which we require, we are now allowed to take them in the form in which we like them best—neat.

In another respect, our present lot is a good deal better than it was this time last year. I refer to the prompt release of export quota. For this prompt release we are indebted to the Chairman of the Tea Board, who has done in this, as in many other things, so much for the Industry during his year of office. We have always considered it strange that it should be necessary for us to pay for the right to export so much of our tea. Export quota should be granted to exporters, not to those who buy and sell it as a commercial transaction. I cannot say how much quota has cost us, because there is so much inter-change amongst people not necessarily connected with the Tea Industry, but from the estimates which we have made, it seems that we have had to spend in the last four years well over a million pounds sterling in buying rights from non-exporters. The average quota price in 1954 was over 60 naye paise a pound: in 1957 it was 19 naye paise: but in 1958, thanks to the Chairman of the Tea Board and to Government's action in releasing quota promptly, the price has worked out at only 5 naye paise. To-day it is  $1\frac{1}{2}$  naye paise. It may not be possible to change the quota system, but the prompt release of adequate quota does a great deal to minimise the system's evils, and I hope that 1958's experience will be the rule and not the exception.

So much—so very much—for the past. What of the future? What, if any, are the hopeful signs? World produc-

tion over recent years has cumulatively exceeded world consumption by more than a hundred million pounds, and the buyers hold substantial stocks which give them a commanding position. Yet even now, with 170 million lbs. of tea in London, the holdings are only 60% of what they were at peak periods before the war, and I personally see in these accumulations a cause for satisfaction rather than for anxiety. They express, I believe, the realisation by the buyers that stable prices depend upon holdings in London and not upon stocks lying in the tea gardens in Assam, and they will provide, not an incubus, but a safeguard against broken communications, whether in the producing countries, en route to England, or in the London docks themselves. This building up of stocks cannot continue indefinitely but it gives us a breathing space, while the International Agreement is considered and while promotion campaigns get under way.

Consumption in this country is increasing, at the rate of ten or fifteen million pounds a year, but even so, the average Indian citizen drinks only one cup of tea every three days. His British counterpart manages to put away eight cups a day. If we could only double India's consumption, or if we could induce each citizen to drink one cup of tea a day, our present difficulties would be over, and these annual meetings would be one great purr of satisfaction.

There are obstacles to this millenium, but they are not to be found in the financial stringency of the consumer. There is a fear that if we sell more tea in India, there will be less tea to sell abroad, but this fear is unfounded, and I believe that our ability to earn foreign exchange would be strengthened if there were a bigger internal market, and if taxation were based upon profits instead of upon the quality of tea which we produce. Then there is the view that tea is not a necessity, and that we should not teach people to spend money upon things which they have hitherto managed to do without. How far this philosophy fits in with the ideals of progress I cannot say, but the whole basis of improved standards of living is that the unshared luxuries of to-day should become the commonplace necessities of tomorrow. Nor would moral standards be seriously endangered if there ceased to be four dry days a week for tea.

Finally, there is the criticism that a lot of tea isn't worth drinking anyhow, because of its bad quality and because of adulteration. I do not accept the charge of bad quality, but I agree that adulteration is prevalent. Yet though it is prevalent, it could be checked, by an insistence upon the destruction of tea waste and of residual teas: by encouraging teas to patronise the Calcutta Auctions instead of frightening them away by special taxes, and by a realisation that caffeine manufacturing is a limited industry. Tea waste is a bad ambassador.

Another good sign is the success of our engineering section whose efforts are placing in the hands of the planter machines which we confidently expect will produce a better standard of tea than hitherto, possibly at a lower cost, and which should therefore bring early financial benefits to those who use them.

Above all I see some hopeful signs of a revival of the International Agreement which I feel sure would give us some stability of prices in world markets, thereby enabling those of our members who at present are hard-pressed to earn a steady and modest profit.

My final word is one of thanks to all those with whom I have worked during the past year and who have given me so much help and guidance.

First, I would express my gratitude to Mr. Coldwell and Mr. Betts who in turn have performed the office of Vice-Chairman. Mr. Coldwell has had a particularly busy time, as in addition to keeping me in order, he has acted as Chairman of the Scientific Sub-Committee and has also been heavily involved in the affairs of his own Companies. Mr. Betts is no stranger to the chair he is now occupying and his long experience of the Industry has been of great value to me.

Mr. Kydd again acted as Chairman of the Dooars and Darjeeling Sub-Committee until his departure on furlough in December when Mr. Carlton took over and our thanks are due to both these gentlemen for their services.

Our Secretary, Mr. Paris, reinforced by Mr. MacArthur and Mr. Joyce, has efficiently looked after our interests for

another year and to them and to the other members of our own and the Bengal Chamber staff we are duly grateful.

Mr. Ferguson has had a very busy year at Tocklai, both in connection with the engineering developments about which I have spoken and in the general direction of the Association's Scientific affairs. He has also been quite seriously diverted by a mass of administrative matters which had to have attention but at the expense of more important work. We have realised that this position should not be allowed to continue and hope that Mr. Ferguson can be relieved of these comparatively minor but time-consuming tasks before long.

Our Advisers have as usual not spared themselves in the service of the Association, in fact to the extent that a number of them have fallen ill during the year. Mr. Hardman is now back with us after a period of well-earned leave during which Mr. Crombie took his place in Shillong, and during the year we were joined by Mr. Mathias who came to us with a very distinguished record from the Malayan Civil Service. I am very sorry that he is unable to be here to-day being ill in the Elgin Nursing Home and I am sure we all wish him the very best for a rapid recovery.

Those of us who come here every year to attend these meetings listen to a succession of Chairmen sing the praises of John Llewellyn, and it is a matter of the deepest personal regret to me, and I am sure to all of you, that his traditional seat on the Chairman's left hand is unoccupied. Mr. Llewellyn was taken ill suddenly last Monday night and he is confined to bed in his house. At present he is unable to receive visitors.

He has not been particularly well during much of the last year and it may well be that his present indisposition has been brought on by the very heavy pressure of work imposed upon him especially during recent weeks. As far as I know he has never failed to attend any previous Annual General Meeting and although he is not here to-day it is, I feel, still appropriate that he should be paid the tribute due to him for his work over the past twelve months. I think I am right in saying that this is his 13th year with the I.T.A. and after eleven other speakers have praised him it is difficult for the 12th fellow to find fresh

phrases which will adequately describe his merits. All I can say is that his clarity of mind and his ability to arrive at the right decision without hesitation remain as strong as ever, and his control over wayward Chairmen is remarkable for its firm yet unobtrusive effectiveness. He has made many journeys to distant places in the last 12 months when sometimes he has not been in the best of health, and as one year of it has been quite enough for me we must admire a man who cheerfully undertakes such travels with successive Chairmen who at least in the early stages approach their task with a certain freshness and enthusiasm. Mr. Llewellyn will be taking short leave this summer and I can think of no one who deserves it more.

I leave to my colleague Mr. Betts the task of explaining our financial position, and to Mr. Coldwell the privilege of expressing our debt to our up-country managers and helpers: but in conclusion I would like to say that though the post of Chairman of the Association is one which brings many disappointments, it is a post which all regret leaving. It gives one the chance of meeting the Ministers and Secretaries of Governments in Delhi and in the State capitals: it brings one in touch with Presidents and Chairmen of other Associations from whom so much can be learned; and one sees all the difficulties and frustrations which daily come the way of those charged with the conduct of our affairs. Our Association is in good heart and well respected and although for many of our members the short term future may be gloomy we have successfully overcome our difficulties in the past and I am entirely confident that we shall be able to do so again. *(Applause)*

The Chairman then asked if there were any comments on the Report or on the Accounts and, as none were forthcoming, he continued as follows:—

“As there are comments, I move the following Resolution:—

**Resolved that the Proceedings of the General Committee during the past year be confirmed, the Report adopted, and the Accounts, as audited, be passed as correct.”**

This resolution was seconded by Mr. D. L. Betts and, on being put to the meeting, was carried unanimously.

Mr. Betts then rose and said—

MR. CHAIRMAN AND GENTLEMEN,

One is always a little concerned when presenting a budget as to the extent to which details should or need be disclosed—and if by doing so they add confusion to the proposition. When I have listened to budget speeches elsewhere I have often felt like the mules in the transport cart—you know the story about the transport driver who was called to task by his adjutant because he was late and in reply said.—I had to give the parson a lift and the blessed (in brackets) animals didn't understand a word I said.

But it is at times proper to give some details as a way of analysis—and I shall hope that no confusion is caused.

The total estimated expenditure under all heads on account of 1959 including both revenue and capital items is Rs. 56,15,930 of which Rs. 20,06,718 is the budgetted expenditure on General or Calcutta account and Rs. 36,09,212 the estimated outlay on account of Tocklai.

The total estimated expenditure on account 1958 was Rs. 54,30,919 and the actual expenditure was Rs. 54,85,618. The budgetted expenditure for 1959 is slightly higher than the provisions for 1958: because of impending retirements it was considered desirable to appoint two Stipendaries who will be able to "learn the ropes" while their more experienced colleagues are with us, and account had to be taken of salary increases and passage expenses of Staff on leave—there will be more of the married stipendary staff away in 1959 than in the previous year.

Under broad heads the Calcutta portion of the budgetted expenditure is spread over as follows

(a) General and Statistical	...	Rs. 10,24,329
(b) Advisers	...	Rs. 4,25,290
(c) Subvention to Branches	...	Rs. 5,57,099



The amount under "General" may appear to be high, but it includes

Rs. 3,67,790 being payments to the Bengal Chamber of Commerce—this covers secretarial and accounting services, office accommodation, and the valuable services given to the Industry as a whole which only an organisation such as the Bengal Chamber of Commerce can give.

Rs. 73,089 on account of subscriptions to the Employers Federation of India, Indian Tea Association, London, East India Clinic Ltd.

Rs. 4,00,000 Superannuation Fund—you will recollect that the creation of a Superannuation Fund for the benefit of the Association's stipendary officers was approved in the Annual General Meeting held on the 8th March, 1957; Mr. Wilson in his budget speech explained that it was necessary to provide a "nucleus" to the Fund, and that on an actuarial basis Rs. 12 lacs would be collected in three instalments. This is the third and final instalment. Provisions in future will be smaller, based as they will be on actual salaries, and this may allow scope for a reduction in subscriptions.

Rs. 15,000 Law Charges—this is a charge incurred on legal assistance given when labour tribunal cases are concerned with matters of general importance to the Industry as a whole.

I have given these details because of misinformed criticism that has been levelled at Calcutta on the subject of expenditure and subscriptions. It will be seen on mature reflection that a large part of the Calcutta expenditure is more than directly concerned with the welfare of the Branch members. I would refer to one item in particular. Rs. 5,57,099: Subvention to Branches.

It was agreed in 1956 between the Branches and the parent body in Calcutta that it was logical for the Branches to bear a reasonable proportion of the expenditure on services which were directly enjoyed by them, particularly as there are members of the Up-Country Branches who are not members of the parent body, but who are served by the Branch Stipendaries who are Labour Advisers in a like manner as those who pay the Calcutta subscription. This expenditure is mainly on account of the salaries and allowances of the Labour Advisers in the Branches and their Staff, together with the cost of travelling and office expenses.

There is no need for me to dwell on the value of our Advisers and Labour Department personnel. All will agree that there is an ever increasing need for expert advice on labour problems, and the classification of legislation which is poured out upon us; those of us who have had the pleasure of working with the permanent staff know just what sterling services are rendered on account of all tea interests in the membership of the parent body in Calcutta and the Branches.

Here I would ask permission to digress just a little. I have made it clear when commenting on the details of expenditure included in the Calcutta I.T.A. budget that the Calcutta subscription covers a large number of services which are directly concerned with the welfare of the Branch members, and that a substantial part of the Calcutta expenditure is more than indirectly connected with the interests of all tea producer members of all Branches. There seems to be logical reasons to debit the Branches with a larger proportion of the Calcutta expenditure, or even to have a consolidated subscription if a suitable formula could be devised. Anyhow, it is a proposition worth considering.

I will now refer to the Tocklai Experimental Station. The Budget for 1959 includes provision for Rs. 29,93,337 on account of Revenue Expenditure, and Rs. 6,15,875 to cover Capital items; a total of Rs. 36,09,212. This compares with the 1958 estimate of Rs. 36,06,812 and actual expenditure of Rs. 35,61,188.

T—d

There should be no need for me to have to justify the expenditure. The good one gets out of the things of this life whether it be work or play is invariably in direct ratio with what one puts into all things, good or bad. So with Tocklai—to those who take an intelligent interest in the work carried out by our scientists, and intelligently apply the recommendations made, it is obvious that the Station under the able leadership of the Director, Mr. Ferguson, is a very essential part of the economy of all tea estates. Tocklai's activities have expanded—not in response to Parkinson's law but in response to the demand for help and advice and development. The development that has taken place, and which has been planned. Following the recommendations of the Engledow Commission which gave valuable advice regarding the lines along which research should be developed in all branches of the Station, and to interpret the conclusions of the research scientists there is the Advisory Branch, the officers of which are the essential link between the Station and the Planter, and whose services are in an ever-increasing demand. It has not surprised me to find how many non-members seek the advice and teachings of our scientific mentors. There can be no doubt at all that the Tocklai Experimental Station is helping us all to improve the technique we apply in the field and in the factory in a manner which is invaluable in these days of rising labour costs. No comment on Tocklai can exclude a reference to the Engineering Branch which is comparatively new. The expenditure on this department is very well spent and those who have visited Tocklai, or have just thumbed over the pages of "Two and a Bud" will appreciate how much progress has been made towards the goal of "continuous" manufacture. Some at one time were sceptical. Results show that the concept is no idle dream.

Your Committee has given very careful consideration to the rate of subscription to be levied during 1959 to bring in the revenue necessary to cover the total expenditure of Rs. 56,15,930. If it had been possible a subscription at a lower rate than that levied last year would have been asked for, but although there are items in the budget which may be unexpended it was considered expedient to be on the safe side—naturally as many

economies as possible will be effected. When considering the budget account was taken of the reserves: the Association at present holds a total of Rs. 12,51,800 in investments of which Rs. 8,50,000 was collected and earmarked for scientific work. It was agreed that just over Rs. 1 lac should be withdrawn from the reserve, which, together with the utilisation of a credit balance in the Assam Foodgrains Account, would enable the subscription to be maintained at the same level as in 1958.

Unlike Oliver Twist, therefore, I am in the happy position of not having to ask for more, and accordingly I propose the following Resolution—

**“Resolved that the rate of subscription for the current year from each Garden in the Membership of the Association be fixed at 1.38 nP per pound of the average of its annual crops for the years 1955, 1956 and 1957.”**

This resolution was seconded by Mr. P. B. Nicholls and, on being put to the vote, was carried unanimously.

The following resolution was then moved by Mr. G. Carlton.

**“Resolved that each of the following firms be requested to nominate a representative to serve on the Darjeeling and Dooars Sub-Committee during 1959, namely :—**

**Messrs. Davenport & Co. Private Ltd.**

„ **Duncan Brothers & Co., Ltd.**

„ **James Finlay & Co., Ltd.**

„ **Gillanders Arbuthnot & Co., Ltd.**

„ **Jardine Henderson Ltd.**

„ **McLeod & Co., Ltd.**

„ **Octavius Steel & Co., Ltd.**

„ **Shaw Wallace & Co., Ltd.**

„ **Williamson Magor & Co., Ltd.**

„ **Andrew Yule & Co., Ltd.**

This resolution was seconded by Mr. G. F. Oldham and, on being put to the meeting, was carried unanimously.

Mr. N. S. Coldwell then rose and addressed the meeting as follows:—

MR. CHAIRMAN AND GENTLEMEN,

It is an honour and a very great pleasure to be permitted to propose a much deserved vote of thanks, on behalf of the Association, to the office bearers and the stipendiaries of the Branches and the Terai Planters' Association for all the work they have done and the valuable assistance rendered during the past year.

The Chairman has made reference to some of the problems we have had to face in the year that has passed and, as so often happens, it is those upcountry who have had to shoulder a great weight of the burden of their solution. It is sometimes comparatively simple to issue instructions and recommendations from an airconditioned office in Calcutta, but it is often quite another matter to execute the operation order, particularly when the day is hot, the roads dusty and the journey long or even when the day is not hot, the roads muddy and the journey comparatively short. It is even more difficult, leaving aside conditions of climate and terrain, when the telegram from Calcutta, at the end of its journey, requires action to be taken out of line with the trend of events which are sometimes more fleet of foot. This does not, of course, suggest that Calcutta ever make unreasonable requests, but it is merely to emphasise the fact that, these days, circumstances often change beyond all recognition with extreme rapidity. Yet such is the loyalty and co-operation which we in Calcutta receive from our friends upcountry doing these jobs, in addition to many others, that we can be quite sure that whatever has to be done is done uncomplainingly with the utmost despatch and in the best interests of the industry in general and the Association in particular.

It is a fine experience to visit our friends upcountry and to observe, at first hand, the enormous amount of work that is done by them, without which the Association would not be the

great Organisation it is to-day. It is held in high esteem here and abroad by virtue of its good sense and honest endeavour and the reputation it has earned is due, in no small measure, to the performance of its splendid body of workers in the field.

When speaking of them, mention must be made of the wonderful welcome and hospitality which is always extended to us who are privileged to visit our friends upcountry on their home ground. Nothing seems too much for them to do on our behalf. We are indeed grateful to them and their wives, for providing for us so generously and looking after us so well.

So many have done so much for us during the past year that it is impossible for me, on an occasion like this, to make reference to each and everyone concerned. We do, however, lose many of our stalwarts as the years pass by and, on this occasion, we shall be losing, on retirement, a very able Chairman of the Assam Branch, Mr. J. H. Kilburn. He has done a lot for the Industry during his long service and we shall look back, with pleasure, on this very understanding and stimulating association. We wish him and his wife the best of health and good fortune in the future. Another pleasant duty is to make reference to Mr. C. W. Emmett's appointment to the Tea Board which gives tangible recognition of many years service and industry on behalf of the Association and the Branch in Darjeeling. I have much pleasure in moving the resolution which reads—

**“Resolved that the thanks of the Association be conveyed to the members of the Assam, Surmah Valley, Dooars and Darjeeling Branches and of the Terai Planters' Association for their co-operation in promoting the objects of the Association during the past year.”**

This resolution was seconded by Mr. W. F. Hunter-Arundell and, on being put to the vote, was carried with acclamation.

The Chairman then continued as follows:—

“I will now read the Report of Mr. Cummins and Mr. Corcoran who scrutinised the voting papers for the

election of the General Committee for the year 1959. Before I do so, I should like to offer my thanks to these two gentlemen for the trouble which they have taken on our behalf.

Their Report reads as follows:—

**We beg to report that we have examined 20 voting papers for the election of the General Committee of the Indian Tea Association for the year 1959, and that by the votes recorded on these papers the following firms have been elected to constitute, by their representatives, the General of the Indian Tea Association for the year 1959 :**

**Messrs. Balmer Lawrie & Co., Ltd.**

„ **Davenport & Co. Private Ltd.**

„ **Duncan Brothers & Co., Ltd.**

„ **James Finlay & Co., Ltd.**

„ **Gillanders Arbuthnot & Co., Ltd.**

„ **Jardine Henderson Ltd.**

„ **Macneill & Barry Ltd.**

„ **James Warren & Co., Ltd.**

„ **Shaw Wallace & Co., Ltd.—**

„ **Octavius Steel & Co., Ltd.**

„ **Williamson Magor & Co., Ltd.**

„ **Andrew Yule & Co., Ltd.”**

Mr. J. H. Kilburn then rose and addressed the meeting as follows:—

**MR. CHAIRMAN AND GENTLEMEN,**

It is now my pleasant duty and privilege to propose, on behalf of the Industry, the up-country Associations and Branches a vote of thanks to you, Sir, and to your Committee.

Your task has been one of much hard and unremitting work. You have had many long and tiring journeys, both in and out of this country.

We have greatly appreciated your unfailing readiness to visit us up-country whenever the opportunity or need arose.

We are very conscious in Assam of your constant efforts last season to procure and forward our rice supplies, not are we unaware of the significance of the delegation which you led to Ceylon.

In reviewing our connection with our parent Association I am reminded of the commodity which we labour to produce, and which, however pleased we may be with its standard, does not achieve its full appreciation until blended.

It seems to me Sir, that the blending of the Calcutta I.T.A., with its up-country Associations achieves a standard which must be unique in any Industrial organisation—we are proud of it and assure you of our full support and co-operation in the future.

Before I close it would be wrong if I did not voice an appreciation of the warmth of hospitality and sympathetic understanding over Branch problems which our representatives always receive in Calcutta.

It gives me much pleasure therefore to move the resolution standing in my name, which reads:—

**“Resolved that a cordial vote of thanks be accorded to the out-going Chairman and Committee.”**

This resolution was seconded by Mr. C. W. Emmett and, on being put to the vote, was carried with acclamation.

In reply to the foregoing resolution, the Chairman said—

The Members of the General Committee are most grateful to you, Mr. Kilburn and Mr. Emmett, for the very generous



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terms in which you have spoken of us, and of the work which we have tried to do on the Industry's behalf. We are grateful also to those who have so warmly supported the Resolution.

That, Gentlemen, concludes our proceedings. May I say once more how grateful our Association is to those who have attended, and how much we have enjoyed having you all here."

The meeting then terminated.

W. M. PARIS,  
*Assistant Secretary.*

L. T. CARMICHAEL,  
*Chairman.*

**REPORT**  
**INDIAN TEA ASSOCIATION**  
**1958**



# INDIAN TEA ASSOCIATION

## REPORT OF THE GENERAL COMMITTEE FOR THE YEAR ENDED 31ST DECEMBER, 1958.

The General Committee have pleasure in presenting to members their report on the work of the Association during their period of office.

**Membership.**—(a) *Admissions.*—The following Tea Estates were admitted to membership of the Association during the year under review:—

Haroocharai Tea Estate.  
Urrunaband Tea Estate.  
Jungpana Tea Estate

(b) *Resignations.*—The following Tea Companies and tea estates resigned from the membership of the Association during the year:—

Bamandanga Tea Estate.  
Borokai Tea Estate.  
Bundapani Tea Estate.  
Larsingah Tea Estate  
Pussimbing Tea Co., Ltd.  
Singell Tea Co., Ltd.  
Tiok Tea Estate.  
Tondoo Tea Estate.  
Tukvar Co., Ltd.  
Washabarie Tea Estate.

**General Committee, Chairman and Vice-Chairman.**— At the Annual General Meeting of members of the Association held on the 7th March, 1958 the following firms were declared elected by the vote of members to constitute the General Committee

for the year 1958 and the representatives of these firms, who comprised the Committee during the year, were as stated:—

<i>Firms</i>	<i>Representatives.</i>
Messrs. Balmer Lawrie & Co., Ltd.	{ Mr. C. D. Wilson Mr. H. K. FitzGerald
„ Davenport & Co. Private Ltd.	{ Mr. G. Carlton Mr. L. N. S. P. Pyke
„ Duncan Brothers Co., Ltd.	Mr. L. T. Carmichael
„ Gillanders Arbuthnot & Co., Ltd.	Mr. D. L. Betts
„ James Finlay & Co., Ltd.	Mr. N. S. Coldwell, M.C.
„ James Warren & Co., Ltd.	Sir Richard Duckworth, Bt.
„ Jardine Henderson Ltd.	{ Mr. I. F. Morris, O.B.E. Mr. W. F. Hunter Arundell
„ Macneill & Barry Ltd.	Mr. J. Saddler, M.B.E.
„ Octavius Steel & Co., Ltd.	{ Mr. G. Kydd Mr. W. H. G. Baird
„ Shaw Wallace & Co., Ltd.	{ Mr. H. K. Stringfellow Mr. A. C. H. Dolphin
„ Williamson Magor & Co., Ltd.	{ Mr. P. H. Williamson, M.C. Mr. P. B. Nicholls Mr. F. Carman, M.B.E.
„ Andrew Yule & Co., Ltd.	{ Mr. G. F. Oldham Mr. B. Mitter

At the first meeting of the General Committee held on the 11th March, 1958 Mr. L. T. Carmichael of Messrs. Duncan Brothers & Co., Ltd. was elected Chairman of the Association and Mr. N. S. Coldwell of Messrs. James Finlay & Co., Ltd. was elected Vice-Chairman.

Mr. Coldwell resigned his appointment as Vice-Chairman in January, 1959 and Mr. D. L. Betts of Messrs. Gillanders

Arbuthnot & Co., Ltd. was elected Vice-Chairman in his place at a meeting held on the 13th January 1959.

**Sub-Committees.**— The following Sub-Committees were constituted during the year 1958:—

*The Darjeeling and Dooars Sub-Committee.*

{ Mr. G. Kydd, <i>Chairman</i>	Mr. P. Fraser-Casey
{ Mr. J. C. Crawford	
{ Mr. G. Carlton	{ Mr. I. F. Morriss, O.B.E.
{ Mr. L. N. S. P. Pyke	{ Mr. W. F. Hunter Arundell
Mr. L. T. Carmichael	{ Mr. G. F. Oldham
	{ Mr. B. Mitter
Mr. N. S. Coldwell, M.C.	Mr. G. A. Whitaker
Mr. A. C. H. Dolphin	{ Mr. P. H. Williamson, M.C.
	{ Mr. P. B. Nicholls

Mr. G. Carlton acted as Chairman of this Sub-Committee during the absence on leave of Mr. G. Kydd from December, 1958.

*Scientific Department Sub-Committee.*

Mr. N. S. Coldwell, M.C.	{ Mr. A. K. J. Henderson
<i>Chairman</i>	{ Sir Richard Duckworth, Bt.
Mr. P. B. Nicholls,	{ Mr. G. Kydd
<i>Vice-Chairman</i>	{ Mr. W. H. G. Baird
Mr. E. H. Adams	{ Mr. G. F. Oldham
	{ Mr. B. Mitter
Mr. D. L. Betts	Mr. J. Saddler, M.B.E.
Mr. A. C. H. Dolphin	{ Mr. C. D. Wilson
	{ Mr. H. K. FitzGerald

*Labour Sub-Committee.*

Mr. L. T. Carmichael,	Mr. N. S. Coldwell, M.C.
<i>Chairman</i>	Mr. N. P. Goenka
Mr. D. L. Betts	{ Mr. A. K. J. Henderson
	{ Sir Richard Duckworth, Bt.
{ Mr. G. Carlton	
{ Mr. L. N. S. P. Pyke	Mr. J. Saddler, M.B.E.

*Tea Control and Cost of Production Investigation  
Sub-Committee.*

Mr. L. T. Carmichael,	Mr. N. S. Coldwell, M.C.
<i>Chairman</i>	
Mr. D. L. Betts	Sir Richard Duckworth, Bt.
{ Mr. G. Carlton	
{ Mr. L. N. S. P. Pyke	Mr. N. P. Goenka

*Foodstuffs (Assam and Cachar) Sub-Committee.*

Sir Richard Duckworth, Bt.	{ Mr. P. B. Nicholls
<i>Chairman</i>	{ Mr. P. H. Williamson
Mr. N. S. Coldwell, M.C.	
Mr. H. K. FitzGerald	{ Mr. H. K. Stringfellow
	{ Mr. A. C. H. Dolphin

*Tea Warehousing and Shipping Sub-Committee.*

{ Mr. C. D. Wilson,	Sir Richard Duckworth, Bt.
{ Mr. H. K. FitzGerald	
Mr. F. Carman, M.B.E.	{ Mr. E. A. Pitcairn
	{ Hon. S. P. Sinha

*Finance and Taxation Sub-Committee.*

Mr. J. S. F. Gibb, C.A.,	Mr. F. D. Collins, A.C.A.
<i>Chairman</i>	
Mr. S. B. Dutt, C.A.	{ Mr. N. C. Lance, C.A.
Mr. D. Fordwood, C.A.	{ Mr. R. L. Mellor, C.A.
Mr. A. H. Forster, C.A.	Mr. G. A. McCarthy, C.A.

*Supplies, Transport and Freight Rates Sub-Committee.*

Sir Richard Duckworth, Bt.	{ Mr. E. A. Pitcairn
<i>Chairman</i>	{ Hon. S. P. Sinha
{ Mr. A. E. Barker	
{ Mr. A. J. Cameron	{ Mr. Balram Singh
	{ Mr. V. K. Chaudhri
{ Mr. G. Carlton	
{ Mr. L. N. S. P. Pyke	{ Mr. H. K. Stringfellow
Mr. S. K. Mullick	{ Mr. A. C. H. Dolphin

Sir Richard Duckworth resigned the Chairmanship of the Sub-Committee in July, 1958 and Mr. G. Carlton was appointed Chairman in his place.

*Customs and Excise Sub-Committee.*

Sir Richard Duckworth, Bt.,	{	Mr. E. A. Pitcairn
Chairman	{	Hon. S. P. Sinha

Mr. N. P. Goenka	{	Mr. A. E. Barker
	{	Mr. A. J. Cameron

In July, 1958 Sir Richard Duckworth resigned his Chairmanship of the Sub-Committee and Mr. E. A. Pitcairn was appointed Chairman in his place. When Mr. Pitcairn went on leave in September the Hon. S. P. Sinha took over the Chairmanship of the Sub-Committee.

*Bonus Sub-Committee.*

Mr. L. T. Carmichael,	Mr. N. S. Coldwell, M.C.
Chairman	
Mr. D. L. Betts	Mr. J. Saddler, M.B.E.

*Decimal Coinage Sub-Committee.*

Mr. L. T. Carmichael,	Mr. J. Saddler, M.B.E.	
Chairman		
Mr. D. L. Betts	{	Mr. H. K. Stringfellow
	{	Mr. A. C. H. Dolphin

**Headquarters Staff.**— Throughout the year Mr. J. L. Llewellyn continued to serve as Deputy Chairman of the Association. The Calcutta Adviser Mr. P. Crombie was on leave from April to August and on his return spent three months in Shillong in place of Mr. J. S. Hardman, the Shillong Adviser, who was on leave. Mr. J. E. Atkins served as Additional Adviser and Mr. T. J. Mathias joined the Association as an Adviser in November, 1958.

The Association's secretarial work continued to be performed by the Bengal Chamber of Commerce and Industry,



from whose staff Mr. W. M. Paris, Mr. N. MacArthur and Mr. W. F. Joyce were deputed to attend to the Association's affairs.

**Secretarial Staff of the Branch and District Associations.—**Mr. J. R. Wilson, O.B.E., the Deputy Chairman and Secretary of the Assam Branch, retired from the service of the Association in March, 1958 and Mr. P. N. McWilliam was appointed as Branch Secretary in his place. Mr. McWilliam went on leave from May to September, 1958 and during his absence Mr. P. J. Parr, who had been appointed Joint Secretary, Labour, acted as Secretary to the Branch.

Mr. S. B. Datta continued as Secretary of the Surma Valley Branch throughout the year under review.

Brig. F. H. Stevens, Secretary of the Dooars Branch was on leave from July to September, 1958 and Mr. D. B. H. Moore acted in his place during this period.

In Darjeeling Mr. G. R. de la Rue Browne, who had been appointed in May, 1958, acted as Secretary of the Darjeeling Branch from July to November, 1958 when Lt. Col. E.S.E. Rerrie was on leave.

**Labour Department.—**The Labour Department staff of the Association was strengthened by the appointment of two new officers Mr. G. R. de la Rue Browne and Mr. J. W. Sweetman. The Department, however, lost the services of Mr. P. N. McWilliam who was appointed Secretary to the Assam Branch and Mr. P. J. Parr who resigned and left the services of the Association early in 1959.

In the Assam Branch Mr. D. K. Dutta was on leave during the year.

In the Dooars Branch Mr. R. C. Mazumdar became seriously ill in October, 1958 and was on leave until the end of January, 1959.

In Darjeeling Lt. Col. E. S. E. Rerrie was on leave from July to November, 1958.

The Labour Department staff are at present posted as follows:—

Mr. H. T. Rooke	}	Dikom H. Q.	}	Assam Valley.
Mr. J. W. Sweetman				
Mr. R. J. Barkley	}	Zone 1.		
Mr. D. K. Dutta				
Mr. J. R. Gee-Smyth	}	Zone 2.		
Mr. K. N. Sircar				
Mr. G. T. Allen	}	Zone 3.		
Mr. G. R. de la Rue Brownne				
Mr. S. B. Datta				Cachar.
Mr. D. B. H. Moore	Binnaguri	}	}	Dooars.
Mr. R. C. Mazumdar	Kalchini			
Mr. T. Borooah	Binnaguri			
Lt. Col. E. S. E. Rennie				Darjeeling.

**Statistical Department.**— The Association's Statistical Department continued to function in 1958 under the direction of Mr. B. A. Yashanoff, B.B.A. The Department has been of great assistance in collecting and analysing statistics relating to the monthly crop estimates, acreage and population figures, housing reports etc. and in providing statistical data in connection with the study of various formulae for the payment of bonus to labour.

**The Tea Board.**— (a) *The Board.*—During the year under review the Association was represented on the Tea Board by the following gentlemen:—

Mr. L. T. Carmichael  
 Mr. C. D. Wilson  
 Mr. H. K. Stringfellow  
 Mr. J. H. Kilburn, and  
 Mr. R. M. Vipani.

Mr. Stringfellow resigned his membership of the Board in July, 1958 and Mr. D. L. Betts was appointed to the Board

in his place. Mr. R. M. Vipar submitted his resignation from the Board in October, 1958 and the Government of India have appointed Mr. C. W. Emmett in his place.

(b) *The Executive Committee*.—The Tea Board has an Executive Committee of nine members and the following gentlemen represented the Association on it during the year:—

Mr. L. T. Carmichael

Mr. C. D. Wilson

(c) *Licensing Committee*.—Rule 12 of the Tea Rules 1954 provides for the constitution of two Licensing Committees one for North India and one for South India. The Association's representatives on the North India Committee were Mr. L. T. Carmichael and Mr. C. D. Wilson.

(d) *Tea Research Liaison Committee*.—One of the functions of the Tea Board is to undertake, assist or encourage scientific, technological and economic research and the task of making recommendations for this purpose is allotted to the Board's Tea Research Liaison Committee on which the Association is represented by the following gentlemen:—

Mr. C. D. Wilson

Mr. R. M. Vipar.

Mr. J. E. Atkins, and

The Director, Tocklai Experimental Station

(e) *Ad Hoc Committee on Tea Chests*.—The Association was represented on the Board's *Ad Hoc* Committee on Tea Chests, whose principal function is to rationalise the placing of orders on approved factories and to safeguard the interests of consumers by:—

Mr. H. K. Stringfellow

Mr. D. L. Betts, and

Mr. J. L. Llewellyn

When Mr. Stringfellow resigned in July, 1958 Mr. C. D. Wilson was appointed as a member of this Committee in his place.

(f) *Ad Hoc Building Committee*.—Mr. H. K. Stringfellow represented the Association on this Committee until he resigned in July, 1958 and his place was taken by Mr. D. L. Betts of Messrs. Gillanders Arbuthnot & Co., Ltd.

(g) *Ad Hoc Committee on Tea Promotion*.—The *Ad Hoc* Committee on Tea Promotion was set up by the Tea Board early in 1958 and the Association was represented on the Committee by:

Mr. H. K. Stringfellow, and  
Mr. J. L. Llewellyn

When Mr. Stringfellow resigned in July, 1958 his place was taken by Mr. D. L. Betts.

**Minimum Wages Advisory Boards and Advisory Committees.—**

(a) *Central Advisory Board*.—The Association was represented on the Minimum Wages Central Advisory Board by the Deputy Chairman, Mr. J. L. Llewellyn.

(b) *West Bengal Advisory Board*.—The Association was represented on the West Bengal Minimum Wages Advisory Board by Mr. P. Crombie, the Calcutta Adviser. When Mr. Crombie went on leave during the year his place on the Board was taken by Mr. J. L. Llewellyn.

(c) *Advisory Committee for the Dooars, Terai and Cooch Behar*.—The following gentlemen represented the Association on the West Bengal Minimum Wages Advisory Committee for plantations in the Dooars, Terai and Cooch Behar:—

Mr. D. L. Betts  
Mr. N. S. Coldwell, M.C.  
Mr. J. L. Llewellyn, and  
Mr. K. R. Standing

Mr. Standing resigned his membership of the Committee in August and the Association nominated Mr. G. A. Verinder to take his place. Government however has not yet gazetted Mr. Verinder's name because the Advisory Committee has already submitted its report to Government and further meetings are not anticipated.

(d) *Advisory Committee for Darjeeling.*—The following gentlemen represented the Association on the Minimum Wages Advisory Committee for Hill gardens in Darjeeling:—

Mr. J. L. Llewellyn

Mr. C. W. Emmett, and

Sir Richard Duckworth, Bart.

**Indian Standards Institution.**— The Association continued its membership of the Indian Standards Institution during 1958 and was represented on the following Committees of the Institution by the gentlemen indicated:—

(a) *Wood Products Sectional Committee*—by Mr. F. Carman and Mr. P. Nicholls both of Messrs. Williamson Magor & Co., Ltd. as principal and alternate representatives respectively.

(b) *Fertiliser and Allied Products Sub-Committee*  
(c) *Acid and Fertilizers Sectional Committee* } by Mr. S. M. Smith  
and Mr. J. L. Capper both of Messrs. Shaw Wallace & Co., Ltd. as principal and alternate representatives respectively.

(d) *Agricultural and Food Products Division Council.*— by Mr. H. Ferguson, Director, Tocklai Experimental Station and Mr. S Ananda Rao, Chief Scientific Officer of the United Planters Association of Southern India as principal and alternate representatives respectively. Mr. C. D. Wilson also served as the alternate member to the Chairman of the Tea Board on this Council.

Mr. S. K. Dutta, the Senior Agriculturist at Tocklai Experimental Station was nominated, at the invitation of the Tea Board, for co-option to this Council as an expert agriculturist.

**Sardar Vallabhbhai Patel Memorial Fund.**— Mr. D. L. Betts of Messrs. Gillanders Arbuthnot & Co., Ltd. continued to represent the Association on the West Bengal Pradesh Com-

mittee of the Sardar Vallabhbhai Patel Memorial Fund during the year under review.

**Representation of the Association on various Bodies.**—The Association was represented on various public bodies during 1958 as follows:—

- (a) The Governing Body of the Endowment Fund of the School of Tropical Medicine by Mr. H. Mackay Tallack.
- (b) The Committee of Control of the Ross Institute of Tropical Hygiene, India Branch by Mr. H. Mackay Tallack.
- (c) The Eastern Regional Committee of the Central British Committee by Mr. P. H. Williamson, M.C.
- (d) The Railway Rates Advisory Committee by Mr. J. Saddler, M.B.E.
- (e) The West Bengal Leprosy Association by Mr. V. K. Chaudhri.

**Honours Awarded to Members of the Tea Industry.**—The Committee have pleasure in recording the grant of the O.B.E. to Mr. R. M. Vipani, former Chairman of the Surma Valley Branch Indian Tea Association in June, 1958.

**Indian Tea Association (London).**—As in the past the General Committee corresponded throughout the year with the Indian Tea Association (London) on all matters of common interest and liaison between the two Associations was greatly facilitated by an interchange of visits which made possible discussion of many of the problems which confronted the Industry in 1958.

Sir Percival Griffiths, C.I.E., Adviser to the London Association visited India in May and November, 1958 and took the opportunity during the latter visit of touring the Tea Districts of Cachar. Mr. J. R. Vernede, Chairman of the London Committee, Mr. H. C. Bannerman and Mr. G. W. U. Liddle, members of the London Committee, also visited Calcutta during the year and advantage was taken of their presence to discuss various matters of interest.

In accordance with custom the Chairman and Deputy Chairman paid a visit to London in July 1958 when discussions on a wide range of subjects took place. Mr. H. Ferguson the Director of Tocklai Experimental Station also attended meetings of the London Committee during his leave in the U.K. and was able to advise the London Committee of progress being made at the Station.

**United Planters Association of Southern India.**—As in the past liaison has been maintained by the Association and the United Planters Association of Southern India by an exchange of views on matters of importance to the Tea Industry. The South Indian Association was represented at meetings of the Consultative Committee of Producer Associations held in January and September, 1958 while a strong contingent from Calcutta consisting of the Chairman, the Additional Adviser, the Chairman of the Assam Branch and Mr. D. L. Betts attended the Annual General Meeting of that Association held in August, 1958.

**The Branch and District Associations.** —The various Branch and District Planters Associations with whom the Committee correspond on all matters of interests to producers are as follows:—

*Membership acreage.*

Assam Branch Indian Tea Association	...	2,53,236
United Planters Association of Southern India	...	1,47,040
Dooars Branch Indian Tea Association	...	98,583
Indian Tea Planters Association, Jalpaiguri	...	59,042
Surma Valley Branch Indian Tea Association	...	61,758
Bharatiya Cha Parishad	...	54,166
Assam Tea Planters Association	...	42,007
Darjeeling Branch Indian Tea Association	...	40,409
Surma Valley Indian Tea Planters Association	...	16,893
Terai Planters Association	...	12,364
Tripura Tea Association	...	10,846
Kangra Valley Tea Planters Association	...	9,500
Terai Indian Tea Planters Association	...	6,850
Dehra Dun Tea Planters Association	...	4,653
Indian Tea Growers Association, Silchar	...	2,614

**Consultative Committee of Tea Producer Associations.**—The Consultative Committee of Tea Producer Associations continued to hold meetings throughout the year at approximately monthly intervals to discuss the various problems facing the Industry and these meetings provided a useful forum for an exchange of views by the different interests involved. Eleven meetings were held in 1958 and the more important items which figured on the Agendas were Relief for Common Teas, International Tea Agreement, Labour bonus, Export Duty, Workers Participation in Management, Employees Provident Fund, Code of Discipline and Crop Regulation.

A delegation consisting of Mr. L. T. Carmichael and Mr. J. L. Llewellyn representing the Association, Mr. B. C. Ghose representing the Indian Tea Planters Association, Mr. B. P. Bajoria representing the Tea Association of India and Mr. W. Wilson Mayne and Mr. Subramanian representing the United Planters Association of Southern India visited New Delhi on the 11th August, 1958 to discuss with the Government of India measures for relief to the Tea Industry. Another delegation consisting of Mr. L. T. Carmichael, Mr. J. L. Llewellyn, Mr. B. C. Ghose and Mr. M. M. Varghese, President of the United Planters Association of Southern India, visited Ceylon from the 6th to 10th October, 1958 to discuss with the Ceylon Tea Producers the possibility of renewing the International Tea Agreement.

These two subjects and the question of the supply of fertilisers to the Tea Industry were discussed with Mr. S. Ranganathan, Secretary and Mr. C. S. Ramachandran, Joint Secretary to the Government of India by Mr. L. T. Carmichael, Mr. B. C. Ghose, Mr. N. K. Dutta of the Assam Tea Planters Association and Mr. H. C. Kothari of the United Planters Association when these gentlemen were in New Delhi for a meeting of the Tea Board on the 29th October, 1958.

**Terai Planters Association.**— As members in the Terai do not have the benefit of the services of a Labour Officer the Association has since 1950 made a grant, subject to annual review, of Rs. 4,000/- a year to the Terai Planters Association. This grant was also paid for 1958.



In addition the Association made a grant of Rs. 15,000/- towards the construction of a bungalow and office for the Secretary of the Terai Planters Association.

**International Tea Agreement.** - The renewal of the International Tea Agreement became a matter of increasing concern to the Industry during the year and the subject was discussed on many occasions by the Consultative Committee of Tea Producer Associations.

Despite the efforts made by Government and leaders of the Industry during the several years which have elapsed since the Agreement expired, no acceptable formula could hitherto be devised for its renewal and the Association considered that the only profitable line of approach which remained was for producers in India and Ceylon to meet informally to discuss the question, to assess the difficulties and the advantages, and to decide whether a recommendation could be made to their respective Governments which would be acceptable to them and to producers generally. The Chairman of the Association accordingly addressed the President of the United Planters Association of Southern India in May suggesting that a delegation might visit Ceylon for the purpose. The South Indian Association, while admitting the value of securing the renewal of the International Tea Agreement, did not at first favour a visit to Ceylon because it seemed to them that producers in that country would not be in favour of an Agreement as it was unlikely to be of direct advantage to them in present circumstances. Unofficial enquiries made by the Association had revealed however that producers in Ceylon were concerned over the future of their Industry and that some sections at least were in favour of renewing the International Tea Agreement. An official approach was accordingly made to the Tea Planters' Association of Ceylon asking whether they would be willing to discuss this matter with representatives of the Tea Industry in India, who would visit Colombo during the second half of September, 1958. The proposed visit was welcomed by the Planters Association of Ceylon and a delegation consisting of Mr. L. T. Carmichael, Mr. J. L. Llewellyn, Mr. B. C. Ghose and Mr. M. M. Varghese accordingly left for Colombo on the 6th October, 1958. The discussions which took place on the

8th, 9th and 10th October, were held in a very cordial atmosphere. The representatives examined a draft of the International Tea Agreement, which had been prepared by the International Tea Committee, and came to the following conclusions:—

- (a) It was desirable to renew the International Tea Agreement.
- (b) The renewal of Agreement would not imply that regulation of exports would follow automatically.
- (c) The machinery for regulation should exist so that steps could be taken to introduce it should it be regarded as essential to the well-being of the industry at a later date.
- (d) India, Ceylon, Pakistan and Indonesia should again be signatories to the Agreement but every endeavour should be made to persuade other tea producing countries to join.
- (e) The Agreement should be renewed as from the 1st April, 1955 to the 31st March, 1960.
- (f) Standard exports should be calculated on the best exports in any one of the 3 years preceding the date of renewal of the Agreement but if regulation was unanimously agreed upon, the basis of regulation would be the best exports in any one of the 3 years preceding the year of regulation.
- (g) No provisions would be made for control over acreage, replacements and/or replanting, this being left to the Governments of the signatory countries.
- (h) These proposals would be considered by the Producer Associations in India and Ceylon and if acceptable would be sent to the respective Governments for consideration.

A report on the deliberations of the delegation has been forwarded to the Government of India and the Producer Associations are now considering the draft International Tea Agree-

ment prepared by the International Tea Committee, with a view to its submission to the Government of India if and when developments in Ceylon warrant such action.

**Tea Control in India.**— (a) *The Tea Act.*—Control over the planting of tea in India and over its export from this country is exercised by the Government of India through the medium of the Tea Act, 1953.

(b) *The Licensing Committee.*—The provisions of the Tea Act in so far as they relate to tea control are enforced by the Tea Board acting through the medium of two Licensing Committees, one for North India and the other for South India. The Association's representatives on the North India Committee are Mr. C. D. Wilson of Messrs. Balmer Lawrie & Co., Ltd. and Mr. L. T. Carmichael of Messrs. Duncan Brothers & Co., Ltd.

(c) *Export quota allotment.*—On the 1st May 1958 the Tea Board announced that the Government of India had authorised an interim release of export quota for 1958/59 equivalent to 50% of the crop basis of estates.

Last year the Government of India had been rather dilatory in announcing releases of export quota with the result that several shippers had had to purchase export quota during the year to cover their shipments but were left with large surpluses when the final releases were announced. The Association, fearing that a similar procedure might be followed in 1958, accordingly addressed the Chairman of the Tea Board in June, pointing out the financial losses suffered by shippers in the previous year and asking that the final releases of quota should be announced well before the end of the calendar year.

The force of the Association's case was accepted by the Tea Board and further releases of export quota of 10% and 5% of the crop basis of estates were announced on the 14th June, 1958 and on the 24th September, 1958 respectively.

In February, 1959 the Government of India fixed the export quota allotment for the year 1958/59 at 494.50 million lbs. which is equivalent to 67% of the crop basis of estates.

(d) *Extension of the validity of the 1957/58 Special Export Licences.*—On the 24th May, 1958 the Tea Board announced that the Government of India had decided to extend the period of validity of the 1957/58 special export licences upto the 30th June, 1958.

This extension was granted without consultation with the Association or the Trade in Calcutta and being unexpected caused inconvenience and unnecessary loss to tea estates which sold their quota at low prices on the assumption that its validity would expire at the end of May as usual. This aspect of the matter was brought to the attention of the Tea Board and it is hoped that Government will in future announce its intentions regarding the period of validity of special export licences sufficiently in advance of the date of expiry of the licences.

(e) *Export of dust tea without quota.*—In last year's report it was recorded that the Government of India had permitted the export of dust teas under licences which were not required to be covered by export quota rights and that such exports would be allowed upto the 31st March, 1958.

By notifications dated the 31st March, 1958 and 1st October, 1958 the Government of India extended the time limits for such exports and at present licences for the export of dust teas, which will remain valid up to the 31st May, 1959, may be applied for up to the 31st March, 1959.

(f) *Export of Tea Seed from India.*—As is customary, the Tea Board asked all Producer Associations in May, 1958 to submit details of the amount of tea seed likely to be produced by their members during the year and also the amounts likely to be required by them for replacements and new plantings. The returns submitted by tea estates indicated that their requirements of tea seed would exceed their production and in September the Tea Board advised that the Government of India had decided that no tea seed should be allowed to be exported from India during the financial year 1958/59.

**The Tea Act 1953.**— (a) *The Act.*—No amendments to the Act were made during the year under review.

(b) *The Rules under the Act.*—During the year under review several amendments were made to the Tea Rules, 1954 and these involved Rules 5, 6, 9, 12, 14A, 15, 30 and 30A. Copies of the notifications issued are reproduced in the appendix.

The most important of the changes related to rules 30 and 30A which deal with tea extensions. Previously the Tea Board had only to obtain Central Government permission when a permit for extensions was issued to an estate with an acreage of over 500 acres. Under the amended rules such permission has also to be obtained in cases where the permit, whether issued to the estate direct or acquired by transfer, would have the effect of increasing the estate's acreage over 500 acres.

(c) *Tea Cess.*—On the 1st June, 1958 the Government of India issued a notification reducing the rate of Tea Cess on tea exported from India from Rs. 4/- to Rs. 2/- per hundred pounds or part thereof.

**The Marketing of the 1958 Crop.**—(a) *Crop.*—On the basis of the monthly crop returns submitted by Agency Houses the 1958 tea crop in North East India has been estimated by the Association's Statistical Department at 551,070, 155 lbs. as compared with the revised estimate of 528,357,884 lbs. for 1957 which indicates an increase in production of 4.3%.

(b) *Export Quota Allotment.*—On the 1st May the Government of India authorised an interim release of export quota for the 1958/59 season equivalent to 50% of the crop basis of estates. On an estimated crop basis of 738.06 million lbs., this release was equivalent to 369.03 million lbs.

In June the Government of India released a further 10% of the crop basis making the total release 442.84 million lbs. In September there was a further release of 5% of the crop basis equivalent to 36.90 million lbs. This increased the quantity issued to 479.74 million lbs.

In February, 1959 the Government of India fixed the export quota allotment for the year 1958/59 at 494.50 million pounds which is equivalent to 67% of the crop basis of estates.

(c) *Calcutta*.—The crop for 1957 was smaller than that harvested in 1956 and shipments also showed a marked decline. Export sales finished in the last week of April.

Two sales of first flush season 1958/59 Darjeeling teas were held in May. There was a good market.

There was only one export sale in June and demand was better than is often the case in the first sale of the season.

In July buyers for Russia were particularly active while rates were generally very satisfactory. Later in the month there was a considerable decline in prices which continued into August, when only clean commons remained steady.

Prices weakened in September in spite of a change in Export duty advantageous to exporters.

The activity of Egyptian buyers ensured a better market for commons in October, while the Russian order helped to boost up Assam BOPs and OFs of orthodox manufacture. CTC Assam which had experienced relatively poor prices to date continued to depreciate in value.

Darjeeling teas and the better Assam orthodox BOPs enjoyed some attention early in November, but shared in the general decline later in the month, as did whole leaf teas.

Tippy teas sold relatively well in December while clean black types were much in demand during the latter part of the month. CTC teas and whole leaf grades came to a slightly better market. The market strengthened further at the end of the month. The renewal of the Egyptian market was largely responsible for the new strength in the market after Christmas and, as the quantity of tea involved was believed to be in the region of 10 million lbs., it was expected that clean black fannings would hold their own over the balance of the season. At the same time buyers grew more aware of the size of shipments to London and prices rose accordingly in January for the types most in demand.

(d) *Internal Catalogue*.—Sales of leaf teas in the internal market totalled 35,215 chests up to the end of December.

Owing to the poor quality of offerings and the small size of internal leaf sales, internal buyers obtained most of the requirements in the Export catalogues.

(e) *Dust Grades*.—Middle East orders were largely responsible for the useful level of prices obtained for dusts throughout the year. Black exportable types were the strongest feature until July when CTC teas and Darjeelings attracted more attention.

August saw a better market for all save Darjeelings, but in the latter part of the month less interest was shown. Black and Legg cut teas improved in September but CTC teas dropped in value.

There was a general decline in prices in October but a better market was experienced during the first part of November. Towards the end of the month rates again eased and continued to do so throughout December. In the New Year, however, there was a substantial rise in prices, particularly for black dusts, owing to demand from the Middle East.

(f) *Quality*.—First flush Darjeelings were of useful quality but generally speaking this season's crop, largely due to adverse weather conditions during the early part of the year, has been of a poor standard of liquor. Second flush teas were in the main disappointing, while Autumnal quality was late in manifesting itself and too short lived. CTC teas sold in Calcutta have been particularly poor as regards liquors, a fact reflected in the prices obtained.

Leaf appearance has, on the whole, been good and, with the exception of the high percentage of poor residual CTC types, very clean during the season just ended.

**Auction Procedure : Charging of Excise Duty on brokers bills.—**

Since the imposition of Excise Duty on Tea in 1944 it has been the custom of the Trade that broker's bills to buyers include the excise duty paid by the garden on the tea sold. The excise duty so collected is refunded to the seller by the broker.

With the introduction in Parliament on the 28th September, 1958 of the Tea (Alteration in Duties of Customs and Excise) Act, 1958, to which detailed reference is made elsewhere in this report, three different rates of excise duty were imposed and no adjustment of the excise duty was allowed by the Customs Authorities against the export duty payable on teas under export as had hitherto been the practice.

As no adjustment of the excise duty was to be allowed against the export duty in the case of exported teas some buyers felt that the practice of refunding the excise duty to sellers should be abandoned. Other buyers felt that the auction procedure should be altered so that bids should be treated as being inclusive of excise duty, as otherwise they would have great difficulty in dealing with tea on which three different rates of duty had been imposed.

The Association was naturally opposed to any change in the existing auction procedure being made because the reductions in the excise and export duties granted by Government were intended as measures of relief to tea producers and the alterations suggested by the buyers might deprive them of these benefits. Nevertheless, in view of the strong feeling of the buyers in this matter the Association, at the instance of the Calcutta Tea Traders Association, agreed that the system of gross bids should be adopted for a trial period and that a close watch on the market position should be maintained to see its effects. Accordingly, the new system came into force from Sale No. 19 held on the 11th November, 1958.

**Tea (Distribution and Export) Control Order, 1957.**—The Tea (Distribution and Export) Control Order, 1957, which had been issued by the Government of India on the 25th November, 1957, was made, applicable by a notification dated the 10th February, 1958 to tea exporters with effect from the 1st April 1958.

In amplification of the Order a Circular Letter was issued by the Tea Board in March, 1958. It was not clear from this whether a licence was required to be taken out by tea growers



in respect of teas exported to the United Kingdom under private contract, although it was specifically stated that teas exported abroad for auction were exempted. The Tea Board, which is the Licensing Authority under the Order, was accordingly approached for clarification and confirmed that tea growers exporting teas against private contracts would have to take out licences.

On the 1st April, 1958 the Ministry of Commerce and Industry issued a notification directing that every container of tea for export should be marked on the top and bottom panels with the exporter's licence number, the gross and nett weights and the Port of Destination. It was also directed that certain records should be kept and that monthly returns should be made to the Licensing Authority. The notification gave rise to certain problems which were discussed on the 2nd May, 1958 with the Tea Board (the Licensing Authority). As a result of these discussions modifications were approved in the procedures to be adopted: chests would be stamped with the prescribed marks on one panel only, the forms to be submitted were revised, and it was agreed that exporters might apply to the Licensing Authority to be exempted from maintaining their records in the prescribed forms in cases where it could be shown that their existing records contained all the required details in such a manner as could readily be inspected in case of need.

**Quality of Indian Tea.**— Throughout the year the Association kept reminding members that, to meet the difficulties resulting from the constant threat of world supply outstripping demand, it was essential to concentrate on the production of quality rather than quantity. To this end members were urged to give effect to the following recommendations made by the Consultative Committee of Tea Producer Associations:—

- (1) Producers should maintain a good standard of plucking and, even if the crop had fallen behind that of previous years, no attempt should be made to make good the shortfall at the expense of quality.
- (2) Particular care should be exercised in every phase of manufacture.

- (3) All tea waste should be destroyed and producers should abide strictly by the convention not to market teas which would not be passed by brokers as fit for sale in the Calcutta auctions.

As far as Tea Waste is concerned members of course had been following the Association's recommendation that it should be destroyed at the gardens and the only sales made by them were restricted to those authorised by the Association at the request of the Tea Board to manufacturers of caffeine in India. In the matter of residue teas, however, the position was more unsatisfactory. Many tea gardens dispose of residue grades of tea ex-factory and this trade has become so prevalent that the Association is gravely concerned at the threat it presents to the well-being of the industry. The grades of tea sold ex-factory are only too often substandard teas whose sale should not be permitted and the numerous approaches received by tea gardens from interested parties indicate that the trade is a flourishing one. Substantial quantities of substandard teas reaching the market can only have the effect of depressing the price levels of standard grades of common tea and are the source of much illicit adulteration of tea. The Association has, therefore, suggested to the Consultative Committee of Tea Producer Associations that more effective steps should be taken to prevent the sale of substandard teas ex-factory, if necessary by legislation. The views of the other Associations represented on the Consultative Committee are now awaited.

**Relief for the Tea Industry.**— Following the comparatively depressed prices, particularly for common teas, which prevailed during 1957 and the consequent poor working results shown by many companies for that year, and in the face of a continuance of this situation and of further depression during 1958, one of the Association's major concerns throughout the year was the question of obtaining financial relief for the Industry. The subject was considered in consultation with other producer associations at the beginning of 1958 and, on its becoming evident that the only prospect of appreciable relief being obtained lay in a substantial reduction in the burden of taxation imposed on the Industry, it was agreed that the Industry should place

before the Government of India a memorandum setting forth its case for relief. A draft was accordingly prepared by the Association's Deputy Chairman and, after prolonged discussion, and after informal consultation with Government prior to its formal submission, it was eventually presented to Government by a delegation which visited New Delhi towards the end of April.

The Industry's memorandum is reproduced in the appendices to this Report. It surveyed the general situation of the Indian Tea Industry, the circumstances which had produced its present difficulties, and the possible means by which those difficulties could be alleviated, and it came to the conclusion that only a thorough-going reduction of the tax burden would meet the Industry's needs. More specifically, the proposals which the memorandum submitted were that the Excise Duty on tea should be reduced from 6.25 nP. to 1 nP. per lb., that the Assam Carriage Tax and the West Bengal Entry Tax should be abolished, that the collection of Tea Cess should cease until the credit balance in the tea fund was reduced to one quarter of its present size, and that Export Duty should be abolished or should at least be reduced by 10 nP. per lb. Following the submission of the memorandum, the subject was discussed on repeated occasions with the Tea Board and with senior representatives of the Government of India. Government's reaction however, though sympathetic, was not immediately helpful. They explained that under present circumstances they could not surrender badly needed revenue except in the face of dire necessity and that, although they would do their best to help common tea producers, who constituted the most seriously depressed section of the Industry, they could not contemplate granting tax reliefs to companies which were already earning profits and thus enabling them to earn even larger profits. Against this the Industry's representatives objected to any form of discrimination among companies and pointed out the difficulties of making distinctions such as those proposed by Government, and they further argued that even if some companies were able to increase their profits as a result of tax concessions Government would nevertheless be reimbursed by increased revenue from income and company taxation on the earnings

of these companies. The general case however remained unacceptable to Government, who asked that the Industry should reconsider the matter and endeavour to evolve a scheme which would distinguish between those who were sufficiently prosperous and those who were in financial difficulties and genuinely needed relief, and which would ensure that the relief proposed would benefit only the latter.

After considerable further discussion a scheme was evolved which it was thought would meet Government's objects, and a copy is reproduced in the appendices to this Report. Briefly, this scheme proposed that the prosperity of the various tea growing districts should be assessed on the basis of their respective average crop yields and the average prices obtained by their teas in the Calcutta auctions; that Excise Duty should be levied at varying rates adjusted to these indices of prosperity; that at the time of export excise would be refundable at a standard rate, even though this might be higher than the actual amounts paid by certain of the more depressed districts, and that the Export Duty should be reduced and a modified sliding scale introduced on the basis of auction prices. This scheme was presented to Government by a further delegation which visited New Delhi during the latter part of May.

Unfortunately Government found it impossible to take an early decision on the Industry's revised proposals and, as considerable delay had already been experienced, a small measure of interim relief was announced on the 31st May, effective from the 1st June. This relief took the form of a reduction in the Tea Cess on exported teas from Rs. 4 to Rs. 2 per 100 lbs., and a reduction in the Excise Duty from 6.25 nP. to 3.125 nP. per lb. ; and Government stated that the relief was only interim and that further concessions could be expected when they had studied the problem at greater length.

The interim relief granted was comparatively small, and during the ensuing months the Industry continued to press Government—by correspondence, by visits to Delhi, and by discussions with Government representatives when they visited Calcutta—for a final decision and for the grant of more substantial concessions. Eventually, the Government announced

their final decision on 28th September and gave effect to their intentions by introducing in the Lok Sabha the Tea (Alterations in duties of Customs and Excise) Bill 1958 and by issuing appropriate notifications to implement the provisions of this Bill. The Bill empowered Government to levy Excise Duty on tea, other than package tea, at a rate not exceeding 19 nP. per lb., and on package tea at a rate of 21 nP. per lb. plus the duty paid at the garden; and simultaneously a notification divided the tea growing districts into three different zones for which the rates of duty were fixed as follows:—

Zone 1	...	...	2 nP. a lb.
Zone 2	...	...	4 nP. a lb.
Zone 3	...	...	10 nP. a lb.

The areas in North East India covered by the Zones are as follows:—

Zone I	...	Districts of Goalpara and Cachar in Assam State; Centrally administered territory of Tripura; Siliguri sub-division of the Darjeeling district and the district of West Dinajpur and other districts in West Bengal excluding the district of Jalpaiguri and other sub-divisions of Darjeeling district;
Zone II	...	Districts of Nowgong and Kamrup in Assam State; District of Jalpaiguri in West Bengal;
Zone III	..	Districts of Darrang, Lakhimpur and Sibsagar in Assam State; The Sadar, Kurseong and Kalimpong sub-divisions of the Darjeeling District in West Bengal;

A further notification cancelled the rebates of Excise Duty against Export Duty which had hitherto been granted in respect of teas exported and limited the concession to the additional 21 nP. Excise Duty paid on package tea. Finally, the rate of Export Duty was reduced to 26 nP. per lb.

It was calculated that the total effect of these concessions would be a surrender of revenue amounting to about Rs. 3/- crores out of a total income of over Rs. 20/- crores arising from the direct taxation of tea. On the whole, the Industry, though grateful for the relief, was disappointed at its extent and was not entirely satisfied with the form it took. In the first place, the grievous transit taxes imposed by the State Governments remained unaltered. Secondly, the definition of excise zones had been based on average auction prices only and took no account of yield, with the result that the struggling Darjeeling district, which obtained comparatively high prices for its teas but had a very low output and consequently high costs of production, found itself in the highest excise zone which paid duty at the rate of 10 nP. per lb. Thirdly, the abandonment of the practice of refunding Excise Duty at the time of export seriously limited the value of the concessions, and in fact produced great difficulty in the conduct of auctions. Finally, the overall effect of the revised taxation structure was to increase the amount of tax which had to be paid by producers prior to the sale of their teas and thus to create new difficulties in the financing of their operations.

As stated, the abandonment of excise refunds resulted in difficulty in the conduct of the Calcutta auctions. Hitherto, it had been the practice for buyers to reimburse sellers for the amount of Excise paid at the garden, but buyers' representatives now objected that they would have great difficulty in bidding for teas on which refunds at three different rates would be payable, that they would be able only to bid on a gross basis which was inclusive of Excise Duty, and that the practice of refunding Excise at the time of sale would therefore have to be abandoned. The Association was most reluctant to accept these suggestions and to give up the practice of buyers reimbursing sellers for their Excise payments but, in the face of the strong objections raised by the trade and in order to permit of

the smooth working of the auctions, it eventually had no option but to agree to the buyers' proposals for an experimental period. As a result, there was considerable doubt whether producers did in fact receive the entire benefit of the concessions granted by Government.

As stated, the Industry as a whole was disappointed in the concessions granted by Government, and subsequent events have shown that it is doubtful if this relief has in fact appreciably improved the producers' lot. At the time of writing therefore, the Industry is contemplating further approaches to Government for additional concessions, and special representations are also being prepared on behalf of Cachar and Darjeeling, these two districts, and particularly the former, being very seriously depressed at the present time.

**Artisans Trade Tests Committees.**— The High Court in a case regarding artisans in Cachar held that the various notifications appointing Trade Test Committees were ultra vires the Minimum Wages Act. Since trade tests had been evolved by a Committee in which the I.N.T.U.C. had co-operated and the Regional Committees had been operating satisfactorily, the Association suggested that the legal objection could be overcome by taking the view that, since the Minimum Wages Act could enable Government to specify a class, artisans could be defined in such a way that they could be regarded as constituting a class in the same manner as matriculates or graduates. After discussion it was eventually decided by the Government of Assam to set up a Committee "to examine anomalies in the payment of minimum wages to artisans". The Association nominated Mr. S. Matthew, Chief Engineer, Assam Frontier Tea Co., Ltd., as their representative on the Assam Committee and the Chairman of the Surma Valley Branch Indian Tea Association as their representative on the Cachar Committee.

**Artisans : Tools for Carpenters.**— It was agreed during the year that carpenters taken on from outside on permanent engagement should be supplied with tools on the scale at which they are issued to resident carpenters. These tools should be deposited in the factory-godown on completion of duty each day and not removed from there.

**Clerical & Medical Staff Dearness Allowance in Assam.—**

Early in the year the I.N.T.U.C. renewed its demand for an increase in the rates of Dearness allowance paid to the clerical and medical staff in Assam, which had been fixed in 1954 as follows:—

On the first Rs. 100/- of basic salary	...	30%
On the remainder of the basic salary	...	15%

On a preliminary consideration of the demand it appeared to the Association that there were strong objections to the grant of any increase because:

(i) Any increase in dearness allowance to the staff in Assam would give rise to claims for increases elsewhere both among the general labour in the Assam Valley and among the clerical staff and general labour in other districts.

(ii) In the context of the Industry's difficult economic circumstances an increase in pay to the staff could not be justified, and indeed it would look strange if, at a time when the Industry was strongly pressing the Government of India for tax reliefs, the Association granted an increase in dearness allowance. The Association accordingly advised the Assam Branch that it was unable to recommend any increase in the rate of staff dearness allowance.

Under strong pressure from the I.N.T.U.C., however, the Association agreed to negotiations with the Union being reopened. At the discussions which followed the Branch made an offer to the effect that in Zones I and II dearness allowance should be increased to 36% on the first Rs. 100/- of basic salary and 18% on the remainder; that in Zone III it be increased to 35% on the first Rs. 100/- and 18% on the remainder and that the price at which rice is sold to members of the staff should be increased to bring it into line with the prices charged to labour, *i.e.* to Rs. 20/- per maund in Zones I and II and Rs. 17.50 in Zone III.

This offer was rejected as inadequate by the Union, which put forward the counter proposal that the selling price of rice should remain unchanged and that the rate of Dearness allowance



on the first Rs. 100/- of basic salary should be increased by 50% and on the remainder of basic salary by 25%. As this proposal was not acceptable to the Association the Union was advised that no increase in the dearness allowance could be granted as the offer which had been made represented the ultimate extent to which the Association was prepared to go. The subject, however, was included in the Agenda for the meeting of the Assam Standing Labour Committee which was held on the 10th September, 1958. At this meeting the Union representatives asked for an increase of 20% on the first Rs. 100/- of basic salary and 10% on the remainder but after some discussion they agreed to consider a compromise proposal made by the Labour Secretary of the Government of Assam that, for at least the first Rs. 100/- of salary, the dearness allowance should be raised by:—

75% of 60% of the average rise over the base line in the cost of living, over say the six months previous to each review, according to the Assam Government's published Index figures for clerical staff and artisans in tea estates in Assam, and that thereafter it should rise or fall every six months in accordance with the formula.

This proposal was examined statistically by a Special Sub-Committee of the Assam Standing Labour Committee but was rejected by both the Association and the Union, which then reduced its demand to an increase of 10% on the first Rs. 100/- of salary and 5% on the remainder. The Association, however, reiterated its inability to improve its previous offer and a deadlock ensued. Later it was learnt that the INTUC was prepared to modify its stand and would accept an all-round increase of 6% in the D.A. subject to a minimum of Rs. 8/-, the increase to be effective from September, 1958. While the Association was awaiting written confirmation of this proposal the I.N.T.U.C. gave notice of its intention to hold a Protest Day on the 17th November. In the meantime the situation was reviewed and it was agreed that, in an effort to reach a settlement, the following further offer should be made to the Union:—

- (a) Dearness Allowance to be increased by the equivalent of 6% of basic pay, with minima of Rs. 8/- for

Clerical and Medical Staff and Rs. 6.50 for Artisans, these minima representing 10% of the starting salaries in both categories.

- (b) The increase to be effective from the 1st September, 1958.
- (c) The Union to agree to there being no further increase in Dearness Allowance unless and until the Official Cost of Living Index remained continuously over 115 points for six months and the Association similarly to agree to there being no decrease in D.A. unless and until the Cost of Living Index remained under 103 points continuously for six months.

This offer was also rejected by the Union, which proceeded to hold its Protest Day when meetings and processions were widely held and resolutions passed deprecating the Association's refusal to accept the Union's demands.

Towards the end of the year the Association modified its proposals and agreed to an increase in dearness allowance of 6% of each employee's (staff or artisan) basic pay subject to a minimum increase of *either* Rs. 8/- *or* 10% of basic pay, whichever was *less*, the other conditions remaining the same. The Union's reactions to this formula are now awaited.

**Leave for Clerical & Medical Staff in Assam.**— For sometime there had been a demand from the Clerical and Medical Staff for additional leave to cover the time spent on travelling by those members of the staff whose homes were outside Assam and the Association in consultation with the Branches finally agreed that such staff might receive in addition to their leave the benefit of actual travelling time up to four days for each leave taken. The concession would be non-cumulative and would apply only to journeys outside Assam. Members were advised of the position in Circular Letter No. 23 of the 21st February, 1958.

**Plantations Labour Act: Staff Leave.**— During the year it was agreed that in granting 15 days annual leave with wages in accordance with the terms of I.T.A. Circular Letter No. 141

of 1954, members should include Sundays in the leave entitlement, as the "weekly day of rest" is not a recognised garden holiday (by which is meant "Festival holiday").

**Clerical Staff Housing.**—At a meeting of the Housing Advisory Board held at Shillong in December workers' representatives put forward the suggestion that Government should prescribe minimum standards for staff houses to be provided under the Assam Plantation Labour Rules. The Association was asked by the Chief Inspector of Plantations to furnish suggestions along with a ground plan for such houses.

**Clerical Staff Bonus in Cachar.**—In last year's report it was recorded that the Government of Assam had referred the dispute in Cachar over the payment of bonus to the clerical staff for the years 1953 and 1954 to an Industrial Tribunal but that no developments had taken place up to the end of the year. During 1958, however, efforts were made by the Surma Valley Branch to reach a compromise solution which the Tribunal could ratify. The Branch initially proposed that bonus should be paid at the rate of 1% of the Company's profits, subject to a minimum of 1 month's basic salary in the case of those companies which had been paying bonus at this rate in the past. It was suggested that if this rate was acceptable the sum due for the 3 years 1953 to 1956 should be paid in six equal half yearly instalments over the next three years. On the 29th April, 1958 the Tribunal issued a notice calling on the 103 gardens concerned in the dispute to file their written statements by the 29th May, 1958. In view of the negotiations for a compromise taking place, both the Union and the Surma Valley Branch on behalf of the gardens applied to the Tribunal for an extension of time for the submission of the written statements. This was granted. Unfortunately, however, the Union was unwilling to accept the Branch proposal and insisted that a minimum bonus of one month's salary should be paid by all irrespective of whether the Companies had made a profit or a loss. In the circumstances, it was agreed that the Companies would have no alternative but to allow the dispute to proceed and to file their written statements, for which the Tribunal had allowed time up to the 30th August, 1958.

This decision did not however lead to the abandonment of negotiations with the Union and several discussions were held and correspondence was exchanged with the Union leaders in an endeavour to reach a bonus agreement which would cover the 8 years from 1953 to 1961. The negotiations, however, proved inconclusive because the Union insisted on the payment of bonus irrespective of whether a company made a profit or a loss and the position was further complicated by a fresh suggestion from the Union that bonus should be paid at the rate of 6 or 7 months basic salary for every two years.

The proceedings before the Tribunal have in the circumstances been allowed to take their course but no hearings have taken place as yet.

**Labour Bonus.**— The year 1956 was the last year covered by the Delhi Agreement on labour bonus, and bonus in respect of that year became payable during 1958. Although the 1956 working results of all companies had become known by the beginning of 1958 however, considerable delay took place in the calculation of the precise amounts of bonus payable, for under the terms of the Delhi Agreement the Unions had the right of examining the published accounts of the "area prosperity" companies on whose working results the bonus was based, and their examination resulted in a certain amount of controversy. To meet this situation a Special Sub-Committee was appointed under the Chairmanship of the Regional Labour Commissioner and eventually, after numerous meetings, it arrived at agreement on the amounts which would be payable. The amounts of bonus for the year 1956 which were thus eventually agreed on in respect of the various zones and districts were as follows:—

Assam Valley	Zone I	Rs. 75.00
	Zone II	Rs. 72.00
	Zone III	Rs. 57.00
Cachar		Rs. 5.00 (nett)
Darjeeling		Rs. 22.00
Terai		Rs. 25.00
Dooars		Rs. 50.00

The conditions governing the payment of the 1956 bonus were the same as in previous years but, in the case of the Assam Valley, it was agreed that only two-thirds of the bonus would be paid in cash, the balance one-third being credited to the Provident Fund accounts of the workers concerned. As regards the date of payment, the Delhi Agreement provided that the bonus for 1956 should be paid within 12 months of the bonus for 1955, and in the case of all districts except the Dooars and Terai this meant that payment had to be—and was in fact—completed by the end of June, 1958. In the Dooars and Terai, many companies were faced with serious financial difficulties which prevented the immediate payment of the full amount of bonus and necessitated instalments spread over a longer period. In these two districts therefore, it was agreed that estates involved in financial difficulties could pay bonus in two equal instalments, the first to be paid by 31st May and second by 30th September. Where estates in the Dooars and Terai took advantage of this provision they had to be prepared to place before their respective Unions, if the latter requested it, evidence as to their financial difficulties.

As stated, the Delhi Agreement on labour bonus extended only upto the year 1956. In view of the lack of arrangements for subsequent years, the Government of India, in June, 1958, announced the formation of a Special Bonus Sub-Committee which would consider the question of bonus payments by the Tea Industry in Assam, West Bengal and Tripura for the years from 1957 onwards. The Sub-Committee had as its Chairman the Regional Labour Commissioner, Calcutta, and on the employers' side it comprised representatives of the Indian Tea Association, the Indian Tea Planters' Association, the Tripura Tea Association and the Assam Tea Planters Association, labour representatives being drawn from the I.N.T.U.C. (2 seats) and the Hind Mazdoor Sabha and All-India Trade Union Congress (1 seat each). The Association nominated its Chairman, Mr. L. T. Carmichael as its representative on the Sub-Committee. Although the formation of the Sub-Committee was announced in June, it did not in fact hold its first meeting until November, and only two meetings were held before the end of the year. Discussions at those meetings

proved completely infructuous. Labour representatives demanded that the Industry should pay a guaranteed minimum bonus, irrespective of whether companies made a profit or a loss, and this demand was totally unacceptable to employers. In the meantime however, the employers, acting through the medium of the Consultative Committee of Producer Associations, consulted together with a view to devising a practical and equitable formula and by the end of the year a broad measure of agreement had been reached among the employers' representatives. At the time of writing, the Employers' counter-proposals have been reduced to writing and forwarded to the Regional Labour Commissioner, and negotiations with labour are shortly to be resumed at a further meeting of the Bonus Sub-Committee.

**Assam Tea Plantations Provident Fund Scheme.**—The Assam Tea Plantations Provident Fund Scheme Act 1955 was amended by the Assam Tea Plantations Provident Fund Scheme (Amendment) Act, 1958 which was published in the Assam Gazette Extraordinary of the 18th June, 1958 and came into force on the 1st July, 1958.

The main effects of the Amendment Act were:—

- (a) The Provident Fund Scheme was made applicable to all adult employees including non-resident workers and apprentices drawing wages not exceeding Rs. 500/- per month who had been employed on the plantation for not less than six months. Although it was Government's intention that the scheme should also apply to adolescents and children the scheme could not be extended to them owing to a drafting error.
- (b) The definition of a plantation was altered so that low producing estates of over 50 acres were no longer exempted from the Scheme.
- (c) The definition of wages was altered to include wages paid during leave and, where applicable, maternity allowance. The Trustees agreed that only those allowances and benefits which were paid in cash

should be included when determining wages but this would not include travelling allowances.

- (d) Employees, who were already members of a Company Provident Fund, were given the option of continuing as members of the Company Fund provided that its rate of contribution was higher than that for the statutory fund. Where employees were transferred to the Government Scheme the amount standing to their credit in the Company Scheme would have to be transferred to the Government Fund. The Trustees have not yet issued instructions as to how this transfer is to be made.
- (e) The schedule to the principal Act was amended to permit Government to levy an administration charge. The Trustees fixed the rate at  $\frac{1}{2}\%$  of the 'total collections', which term was defined as being the total of both employers' and employees' contributions as well as bonus contributions.

The Provident Fund Scheme has as a whole continued to work smoothly and the Board of Trustees have dealt with the minor difficulties which have been encountered in the application of the scheme to individual cases very creditably.

**Minimum Wages, Assam.**— During the year the management of a Tea Garden was prosecuted under the Minimum Wages Act for failure to pay the full minimum wages to certain daily workers who failed to complete their tasks. The Deputy Commissioner's finding is reported as it is of great interest to members. "In my opinion when a Nirikh or taskwork is given it is expected that a reasonable part or portion of the task must be completed before a labourer can claim his minimum wage otherwise there is no reason as to why he should make any effort to work when he can claim his minimum wage regardless of his output of work. Under the circumstances I find the claim quite absurd and dismiss the same."

**Firewood for Labour.**— Several times during the year gardens reported that they were finding it difficult or impossible to make firewood available for their labour and in several

instances land available for the planting of trees had been requisitioned by Government. It was also brought to the notice of the Committee that there was considerable delay in gardens receiving permission to fell in their own forests. The matter was taken up with the Divisional Forest Officer, and it was pointed out that firewood should be made available whenever possible and that a general conversion to cash of the responsibility to make firewood available to labour was not favoured.

**Republic Day—26th January, 1958.**— As usual, the Government of India, requested employers to declare Republic Day, the 26th of January, as a paid holiday. As the 26th of January, 1958 was a Sunday and as such would, in any case, be a holiday for the great majority of workers in the tea industry, no separate payment needed to be made for the normal day of rest since payment for that day is already included in the minimum wage for the six working days in the week under the method used by the Minimum Wage Committees in both Assam and West Bengal for fixing the daily wage. The Committee, after obtaining the opinion of the Bengal Chamber, recommended to its members that if Sunday was not an employee's normal day of rest he should be given a holiday on 26th January, 1958 for which he should be paid.

**Labour Welfare, Assam : Rowriah Welfare Training Centre.**— Three training courses were held at the Rowriah Welfare Training Centre during 1958 and Agency Houses were asked to provide candidates from the gardens under their control as usual. Several Agency Houses, however, experienced difficulty in obtaining suitable candidates and towards the end of the year it was decided to obtain fuller information from the Assam Branch about the way the courses were run and a report by one of the Branch stipendiaries on the organisation and functioning of the Centre so that the Association's policy in this connection could be reviewed. The subject is still receiving consideration.

**Community Centres for Tea Garden Labour.**— In last year's report it was recorded that the Assam Welfare Labour Board had modified its scheme for the establishment of community centres



on tea gardens in Assam and had decided to construct multi-purpose centres instead for which five bighas of land were asked for at each site. The five gardens which had previously promised to make one bigha of land available for the community centres naturally wished to reconsider their offers.

In February, 1958, however, the Labour Commissioner for Assam advised the Shillong Adviser that Government had decided to select 25 sites for the establishment of the multi-purpose centres and asked for the Association's assistance in their selection. The Association was somewhat alarmed that Government expected the Association's members to provide all the sites and the Shillong Adviser was asked to suggest to the Labour Commissioner that other Producer Associations might be allocated a proportion of the sites required. Later when members reported that they were being asked to release land for the community centres, the Association addressed the Labour Welfare Officer, Assam direct, asking him to let the Association have full information about the arrangements made with other producer associations, the total number of centres for which members of the Association would be asked to provide land and the proposed location of the centres.

In reply the Labour Welfare Officer stated that of the five gardens which had previously been selected two had been omitted from the new scheme and that the P.W.D. were undertaking the construction of buildings for the centres on the Dejoo, Salonah and Bidyanagar Tea Estates which had offered suitable land for the purpose. For the remaining 22 centres it was proposed to choose suitable areas and then to ask appropriately situated managements to offer sites in those areas, which would then be referred to the Assam Welfare Board for final approval.

This procedure led to some confusion because in the Assam Valley it appeared that suitable areas had been chosen on 46 tea estates that the managements had been asked to provide sites of which 16, including those on the Salonah and Dejoo Tea Estates, appeared to have been approved by the Welfare Board. In some of these cases the managements agreed to release the land selected while in others the matter remained under consideration.

In Cachar it appeared that in addition to the site at Bidyanagar Tea Estate, sites at Chingoor and South Cachar Tea Estates had been found and that negotiations were going on between the Board and the managements regarding the selection of a suitable site either on the Koomber Tea Estate or the Kurkuri Tea Estate.

Although the situation was far from clear, the Association asked members to co-operate with Government on this matter and release land for the centres whenever they found it possible to do so.

**Bharat Scouts and Guides.**— In last year's report reference was made to the fact that the Tea Board had initiated a scheme for the training of garden nominees by the Bharat Scouts and Guides as Scout Masters and Cub Masters with a view to organising Scouting in Tea gardens. The Board desired to continue the scheme on an intensive scale and decided to extend financial assistance for the training of tea garden nominees in a Patrol Leader's Course conducted by the Bharat Scouts and Guides and to pay camp charges to the camp authorities in respect of garden nominees who completed the Training Course.

During the year several organised Patrol Leaders Training Camps were held at Darjeeling and a number of tea garden nominees joined and completed the Course.

**Discharge of the Working Members of a Dismissed Worker's Family.**— In last year's report it was stated that Government continued to hold the view that the Association's attitude was contrary to accepted principles of fairness and equity and they referred the matter to the Industrial Committee on Plantations. Later in the year a Private Member's Bill was placed before the West Bengal Assembly and is still under consideration.

**Standing Orders for Central Workshops of Companies in the Membership of the Assam Branch Indian Tea Association.**— During the year the Standing Orders for central workshops of companies in the membership of the Assam Branch Indian Tea Association were duly certified by the Labour Commissioner.

Assam under the provisions of the Industrial Employment (Standing Orders) Act, 1946.

**Labour Participation in Management.**— In last year's report it was recorded that the Association had decided to extend its co-operation and to agree to the appointment of joint management councils on two estates in Assam and one in the Dooars and that the principal trade union representatives in Assam and West Bengal had been invited to suggest a panel of about a dozen estates each from which the gardens, on which the experiment of labour participation in management could be tried, would be selected.

The gardens finally selected in Assam were the Panitola Tea Estate belonging to the Jokai Assam Tea Co., Ltd. and the Sonabheel Tea Estate belonging to the Sonabheel (Assam) Tea Co., Ltd. and the formal agreements for the establishment of the Joint Councils were signed by representatives of the management and labour at Sonabheel on the 9th April 1958 and at Panitola on the 14th July 1958.

The Joint Councils in each case consist of eight members—two representing employers and six representing workers. Of the workers representatives one was selected from the clerical staff, one from the artisan staff and four from the labourers. The Managers of the gardens served as Chairmen of the Councils.

Since their inception the Councils have held regular meetings and the experiment seems to be progressing very satisfactorily.

In West Bengal unfortunately it has not yet been possible to find a tea estate on which the experiment can be tried out and negotiations are still proceeding. The Indian Tea Planters Association advised the Association that they were proposing to try the experiment on the Hahaipatha Tea Estate but no details are available.

In June, 1958 the Government of India drew the attention of the Association to a resolution which had been passed by the Cachar Cha Sramik Union in April urging that an experiment

in workers' participation in management should be made in the Cachar district also. The Surma Valley Branch were asked if they could suggest any garden for the purpose but up to the time of writing the Branch's efforts to find a willing garden had met with no success.

**Industrial Committee on Plantations.**— The Eighth Session of the Industrial Committee on Plantations was held in Shillong in January, 1958. The Association was represented by Mr. C. D. Wilson, Mr. J. L. Llewellyn and Mr. J. S. Hardman and among the principal subjects discussed in a lengthy agenda were:—

- (i) Proposed ILO recommendations on conditions of employment in Plantations.
- (ii) Amendment of the Plantations Labour Act, 1951;
- (iii) Extension of the Industries (Development and Regulation) Act to Plantations;
- (iv) Ratification of the Code for Discipline in Industry by Organisations of employers and employees in the Plantations;
- (v) Discharge and eviction of workers following dismissal of the head of the family;
- (vi) Housing for plantation workers;

The most difficult item on the agenda from the Association's point of view was the question of eviction on which the official verdict was that employers were definitely in the wrong. After a prolonged discussion it was decided that there should be further consultations on the subject with the State Governments.

**The Plantation Labour Act.**— *Medical Advisory Boards.*— As reported last year the Association was asked to collect information regarding the incidence and treatment of leprosy and tuberculosis, and consolidated figures in respect of West Bengal were passed to the Chief Inspector of Plantations, West Bengal on the 1st March, 1958.

A meeting of the West Bengal Medical Advisory Board was held in February. The main matters discussed were the provision of kutchu wards for tuberculosis patients, the training of nurses, and the submission of progress reports by gardens in Form 18. A suggestion that the Industry should bear the cost of training centres and the training of nurses was rejected by the Association's representatives.

During the course of the year an industrial dispute concerning the liability of management to provide medical treatment off the garden was referred to an industrial tribunal, the result of which is still awaited.

The Assam Medical Advisory Board continued its periodic sessions throughout the year. Although it was announced by notification in the Gazette in December, 1957 that the Board was being reconstituted so as to give employers and employees five representatives each in place of the original four, the notification eventually issued on the 7th July, 1958 was in fact exactly the same as that issued on the 24th August, 1957.

**Appointment of certifying Surgeons.**— In last year's report it was recorded that the Association represented to the Government of West Bengal that the qualifications of certifying surgeons should be sufficiently relaxed to permit of the appointment of assistant medical officers. The State Government's first reaction was unfortunately not very helpful, for it suggested that certifying surgeons should possess the M.B.B.S. qualification and, on enquiry, it was found that very few assistant medical officers held this degree. After further consideration, the State Government agreed to accept any certificate issued under the Indian Medical Degrees Act, the Indian Medical Councils Act, or any State laws relating to medical councils and it is understood that this relaxed qualification is possessed by the majority of assistant medical officers. The Calcutta Gazette, dated 8th May 1958, published the names of garden medical officers who had been appointed as certifying surgeons under the Plantations Labour Act. In Assam action has not been taken to appoint certifying surgeons but it is understood that the State Government is considering the matter and

that they will probably be prepared to appoint assistant medical officers.

**Plantations Labour Act : Garden Hospitals.**— At a meeting of the Medical Advisory Board held in Shillong in September it was agreed that the Association should initiate action by drawing up a standard list of records and returns to fulfil the requirements of the rules for consideration by the Board, along with the comments of the Director of Health Services thereon. It was also agreed that the I.T.A. would draw up a standard list of drugs for similar consideration. It is proposed to take the list already approved for collieries and make such recommendations for tea garden hospitals as our Medical Advisers may suggest.

**Plantation Labour Act, 1951 : Canteens.**— In last year's report it was stated that members of the Indian Tea Association should construct a total of 12 out of the 16 canteens required in the Assam valley. Two suitable canteens were already in existence and the remaining 10 were distributed amongst Agency Houses so as to allocate the canteen in each circle to the Agency House with the largest acreage or, where that Agency House had already fulfilled its quota, to that with the next largest acreage.

During the year steady progress was made in providing canteens for labour, many gardens voluntarily providing them. Several Agency Houses had to delay the construction of experimental canteens, however, on account of the scarcity of cement.

**Tea Garden Creches : Employers Liability in Case of Accidents.**— An enquiry was received from the Assam Branch regarding the Management's liability in relation to a child meeting with an accident whilst using the garden's creche. As the establishment and maintenance of creches are not gratuitous but obligatory, the opinion of the Bengal Chamber's Legal Adviser was sought, and he stated that the employer is bound to take reasonable care for the safety of the children under his temporary care and that he will be accountable for any injury that arises due to his negligence.

**Plantation Labour Rules—Assam : Advisory Board on Housing.**

The Assam Government during the year drew up a revised plan for housing and it was apparent from the specifications that it involved increased costs at a time when the industry was already having sufficient difficulty in meeting its housing obligations. The revised plan was therefore accepted by the Association as being for guidance only and not legally binding, and it was decided to raise the question of specifications at the next meeting of the Assam Housing Advisory Board.

An official request was received from the Chief Inspector of Plantations that garden managers should serve on circle committees to enquire into complaints about the inadequacy of housing programmes and to examine requests for exemption. The request was carefully considered by the Association, who regretted however that the proposal was one which they were unable to regard with favour, as it seemed inevitable that circle committees would have to devote a considerable amount of time to the effective performance of their duties and, with the many heavy pre-occupations which tea garden managers already had no manager could, in all fairness, be asked to spend long periods away from his proper responsibilities. The Association suggested that Government might find it possible to obtain the services of a retired PWD Officer with the necessary qualifications suitable for a Housing Inspector.

**Housing.—** The Tea industry by the Plantation Labour Act is under an obligation to construct houses each year sufficient to accommodate 8% of the labour force. This obligation throughout 1958 gave rise to very great trouble and anxiety, as Managements were faced with serious difficulties both in finding finance and in obtaining constructional material in short supply. The most serious shortage at the beginning of the year was that of cement but during the year the position improved considerably.

**Plantation Labour Rules : Line Housing.—** The West Bengal Plantation Labour Rules, 1956, prescribe that the employer should bring to the notice of each worker to whom housing accommodation has been provided, the conditions governing

the occupation of such houses in writing in a language which the worker can understand. The Association arranged to print copies of the required notice in English, Hindi and Nepali and these were distributed through the Branches.

**Labour Housing : Depreciation Allowance under Indian Income Tax Act, 1922.**— The Association's Finance and Taxation Sub-Committee met during the year to discuss the question of depreciation on labour housing and decided to make an approach to Government on an industry basis. It was pointed out that the Tea Industry was in a special position in that it had a statutory obligation not shared by the generality of industries to provide housing each year for 8% of its labour force, and it was only reasonable that the industry should be allowed to retain sufficient finance to meet this heavy liability. As housing was a matter which touched the social conscience and improved housing was the object of all sections of the community and of Government, it was thought that an approach for tax concessions on account of housing might expect a sympathetic hearing. After consultation with the Chamber, the Association accordingly submitted a memorandum to the Government of India, asking that Government should give early consideration to means of alleviating the financial difficulties which prevent the industry from vigorously prosecuting the task of improving housing conditions. The memorandum is still under the consideration of Government.

**Assam Plantations Labour Rules: Recreational facilities for Labour.**— During the year the Chief Inspector of Plantations, Assam, pressed the matter of providing recreation centres and facilities under Rules 50 and 51 of the Plantations Labour Act. As financial stringency was an obstacle to the carrying out of the whole programme immediately, the question of phasing the programme was taken up with the Chief Inspector, who recognised that it would not be possible to get everything done at once but desired that a start should be made with a recreation centre, preferably in a central situation, which would serve a substantial number of the workers.



**Medical Services on Tea Estates.**— Under the Plantation Labour Rules tea gardens are required to submit periodical returns showing the progress being made by them in the matter of providing medical facilities for their labour. The standards reached by members at the 30th June 1958 are recorded for information:—

		Members Standards as at 30-6-58	Plantation Labour Rules Standards
		Per thousand	Workers
Hospital Beds ...	...	26.49	15.00
Doctors ...	...	1.34	0.57
Midwives ...	...	1.33	0.57
Nurses ...	...	1.67	1.43
Compounders ...	...	1.26	0.57
Anti-Malaria/Health Assistants		0.72	0.48

**Labour Relations.**— In 1958, 29 strikes were reported from member gardens as compared with 52 in 1957. In 21 of these instances the stoppage of work lasted not more than one day while in 2 cases only the strikes continued for more than 5 days. The number of man-days lost fell from 189,578 in 1957 to 167,136. The loss of production was estimated at 10,712 maunds of tea against a loss of 13,953 maunds of tea in 1957. A brief analysis of the statistics in respect of each district is given in the following paragraphs in which for the purposes of comparison the corresponding figures for 1957 are shown in brackets.

In the Assam Valley 11 (12) strikes occurred involving 7,908 (6,007) workers; 18,726 (38,597) man-days were lost with a loss in wages of Rs. 31,141 (Rs. 54,088). Production losses amounted to 957 (3,751) maunds.

In Cachar there were 2(5) strikes. The number of workers involved totalled 502 (2,138) and the man-days lost were 1,047 (32,105). The loss in wages amounted to Rs. 1,480 (Rs. 25,577). Production losses amounted to 59 maunds.

In the Dooars there were 5(29) strikes involving 109,735 (22,154) workers. The number of man-days lost was 111,117 (68,850) and the wages lost amounted to Rs. 185,456 (Rs. 116,121). The loss in production amounted to 6,616 (9,444) maunds.

In Darjeeling 10(6) strikes took place in 1958 involving 4,814 (3,227) workers. The number of man-days lost amounted to 36,186 (50,026) while the loss in wages was estimated at Rs. 81,510 (Rs. 63,760). The loss in production amounted to 3,080 (758) maunds.

**Return of repatriation of Emigrant Labourers.**— There were instances of non-compliance with the mandatory provision of Rule 42 of the Tea Districts' Emigrant Labour Rules, in pursuance of which it is the statutory duty of managers or employers of tea estates to submit to the Controller of Emigrant Labour on or before 31st November each year, a repatriation return of all emigrant labourers and their families who have been repatriated during the past 12 months. The Association circularised members and impressed upon them that the return should be sent regularly.

**Over population on Tea Estates.**— As stated in last year's report, it has been evident for many years that one of India's fundamental problems is the rapid and enormous growth of her population and during recent years this problem has been the source of much difficulty and anxiety for the tea industry. As regards the training of medical personnel in the industry, the Association obtained much valuable assistance from the Family Planning Association of India. At the end of 1957, the Association took advantage of an offer from this organisation to put one of its experts, Dr. Devi Krishna Rao, at the industry's disposal for the purpose of touring the tea districts, on the understanding that the Association would meet all travelling expenses and Dr. Krishna Rao would be provided with accommodation throughout her tour. During the cold weather Dr. Krishna Rao toured West Bengal and Assam and conducted a series of five-day courses for medical personnel. Her courses, which consisted of lectures and clinical administrations and which

dealt with the theory and technique of family planning and with the best method of presentation by the organisation of family planning clinics, have been warmly received and favourably commented on in the tea growing districts. Dr. Rao recommended that in those garden hospitals where the A.M.Os. attended her lectures certain stocks of contraceptive appliances should be maintained and her recommendation was brought to the notice of members. Further tours by Dr. Rao were arranged for the cold weather of 1958-59, and these are taking place at the time of writing.

**Land Requisition in Assam.**— During 1958 advices were received from Agency Houses that payment of compensation for land taken over by the Assam Government was in some cases very seriously delayed, particularly in Cachar, thus adding to the already grave financial difficulties facing the gardens concerned. The Shillong Adviser again took up this matter with the Assam Government, who were also approached by the Association itself direct. As a result of these approaches an expression of regret for the delays in payment was received from the Assam Government, which stated that Deputy Commissioners and Sub-Divisional Officers had been requested to expedite payments without further delay. This was coupled however with an intimation that payment of compensation would be due only from the actual date of taking possession and not from the date of requisitioning. In spite of the Association's efforts however, the payment of compensation continued to be attended by long delays.

On the 16th August 1958 the Government of Assam published in the Gazette the Assam Land Requisition and Acquisition (Amendment) Bill 1958, the purpose of which was to extend the effect of the Assam Act XXV of 1948 from ten to fifteen years. The result of this extension would be to enable Government not only to make further requisitions if required, but also to continue the present requisitions up to 1963 without either relinquishing or acquiring the land outright.

**Assam Fixation of Ceiling of Land Holdings Act 1957.**— During the year it was found that many Managers of tea estates in Assam had been called upon to furnish returns of land under

Section 5 of the Assam Fixation of Ceiling on Land Holdings Act 1957. Accordingly a Circular Letter was issued to all members of the Association in Assam (No. 132 of the 1st December, 1958) forwarding a copy of the Act as amended, together with a note by the Shillong Adviser explaining the implications of the Act, and the procedure to be adopted in the submission of returns. Rules to carry out the purposes of the Act were issued by the Government of Assam in a notification dated the 18th February, 1958.

**Introduction of the Metric System of Weights and Measures.—**

In last year's report it was mentioned that a conference had been convened by the Tea Board on the 29th June, 1957 at which the problems which would arise from the application of the Metric System of weights and measures to the Tea Industry had been discussed. At this Conference it had been tentatively agreed that tea garden areas would be converted from acres to hectares from the 31st March, 1959, that leaf weighments would be recorded in both seers and kilograms from the 1st April, 1960, that as a measure of educating labour the quantity of green leaf plucked would be announced in terms of kilograms at frequent intervals and that tea would be sold in metric units from the 1st April, 1960.

Early in 1958 the Tea Board asked the Association to draw these decisions to the attention of members so that they could take the necessary steps to give effect to them in due course. The Association considered that it would be advisable when carrying out the Board's request, to inform members of the conversion factors which would have to be used when converting acres and pounds to hectares and kilograms respectively. The Board was accordingly asked for advice on this matter and it in turn referred the problem to the Standing Metric Committee. This Committee advised that the conversion factor would depend on the degree of accuracy required and whether correction to the nearest hectare or kilo would be sufficient and the Association was asked for information regarding the highest acreage and the largest weight which would have to be converted.

The Association pointed out in reply that the Licensing Committee of the Tea Board would have to convert its records

of acreage from acres to hectares and it would be for the Board to decide what degree of accuracy was required for this purpose. At present acreages were reported in acres up to two decimal places and if the same arrangement was followed in respect of hectares a conversion factor of 1 acre to 4.05 hectares would appear to be suitable.

As regards the conversion of weights to kilograms it was suggested that the Calcutta Tea Traders Association should be consulted as the members of that Association would be more intimately concerned with this matter.

In September, 1958 the Tea Board once again reminded the Association of the decision to record acreages in hectares from the 1st April 1959 and asked the Association to obtain the co-operation of members. In reply the Association drew attention to the previous correspondence and further asked for clarification on whether tea areas would be converted to metric measurements by the application of a conversion factor or whether it would be necessary for gardens to be resurveyed and for the title deeds etc. to be amended.

The Tea Board has since appointed a working party, on which the Association is represented by Mr. J. L. Llewellyn, to examine the various details of applying the metric system to the Industry and trade and further orders will no doubt be issued by the Board in due course.

**Introduction of the Decimal Coinage.**— In last year's report it was recorded that, despite the introduction of the decimal coinage system in India from the 1st April, 1957, the Industry was proceeding cautiously in the matter of converting wage rates to the decimal system and that up to the end of 1957 no changes had been introduced.

With the decimal coins becoming more plentiful in 1958 the Association and the Branches gave further detailed consideration to this matter and developments in the various districts may be recorded as follows:—

*Assam Valley.*—Early in 1958 some gardens in the Assam Valley added an extra dial to their weighing

machines which were calibrated to weigh up to one maund. On this extra dial Rs. 2.50 was marked at the point corresponding to 1 maund because this was the rate for leaf, and the scale was divided into fifty 5 nP. units. Weighment was then called out in terms of Currency. This system was considered the most suitable for introducing the decimal system for green leaf weighment and it was gradually extended to other gardens in the Assam Valley where it is working very satisfactorily.

As regards the conversion of the minimum wages notified by Government the Association was of the opinion that the rates should merely be converted into their decimal equivalents, the basic wage and dearness allowance being converted separately. This method, however, gave rise to a few minor discrepancies in that the adult male worker would receive 1 nP. less than the amount he would receive if the total wage were converted into the decimal system. As it was considered that workers should not lose when the decimal system was introduced the Branch agreed to increase the basic wage of the adult labour by 1 nP. Although it was agreed at a meeting of the Assam Standing Labour Committee held on the 14th July, 1958 that the wage rates notification should be revised by Government to show wages in decimals and although the Shillong Adviser had prepared a revised notification for the consideration of Government no action has yet been taken in this connection.

*Cachar.*—In this district it appears that some 18 separate plucking rates are in force and was agreed that these rates should be standardised in consultation with Government and the Unions to facilitate the adoption of the Decimal Coinage system.

*Dooars.*—The Branch made certain recommendations for the conversion of the wage rates into the decimal coinage system but Government were unwilling to accept them on the ground that the recommendations of the Minimum Wages Advisory Committee should be awaited. In the circumstances it was decided not to press the matter.

*Darjeeling.*—The Branch was not anxious to take any action and the present practice of converting according to the official table on the occasion of each wage payment continues.

**Import Advisory Council.**— The Import Advisory Council held two meetings during the year, one on the 8th February, 1958 and the other on the 30th August, 1958.

At the first meeting the Association asked the Bengal Chamber of Commerce and Industry to draw Government's attention to the difficulties experienced by the Industry as a result of the restrictions on the import of tea machinery and the shortage of cement.

At the second meeting the Chamber was asked to suggest a relaxation in the import policy relating to tinplate waste which is used in the manufacture of tea chest fittings and which was in very short supply.

**Foodgrains, Assam—1958.**— At the end of 1957 the price of rice had hardened and available stocks of grain in the principal markets were declining. In certain areas within Assam crop failure were reported, notably in Nowgong District, and this coincided with pessimistic crop reports from other parts of India. In the Assam Valley the carry-forward of stocks in January, 1958 amounted to 6,000 tons. It was decided to enforce khet assessment more strictly than had been the case in years of relative abundance, and it is estimated that this produced a saving of 11,590 tons. On the 9th January, 1958 the Government promulgated a Foodgrains Licensing and Control Order which regulated all wholesale transactions. One purpose of the system of control was to enable Government to build up stocks by means of a levy on rice millers, but the nett result was to reduce very drastically the supplies locally available for the Tea Industry. Had it not been for prompt and effective assistance from the Central Government the situation would have been precarious in the extreme. Once again the Industry resumed the practice of issuing wheat at the rate of 3/7ths of the cereal ration. An initial allocation of 16,000 tons of wheat by the Centre was followed by further allocations, and relief was

afforded by an allocation of 4,000 tons of rice, also from the Centre. In addition, Assam gardens were fortunate in securing quantities of rice originally procured by Messrs. Steel Brothers and Company for gardens in West Bengal. Throughout the year there was a very heavy dependence on wheat and rice imported from outside the State and local allocations remained at a very low level. Issues during the year totalled 12,947 tons of wheat and 28,913 tons of rice, a grand total which compared with 49,000 tons during the previous year. The decrease in the volume of issues was due mainly to the khet assessment being more strictly enforced, improved conditions on the North Bank, and a marked reduction in off-take in the last 2 months of the year. Assam generally had very good crops, and this combined with optimistic record crop forecasts in other parts of India caused prices to fall and supplies to become more readily available. Official thought began to turn to the need for protecting the cultivator from the effects of depressed prices. Stocks at the end of the year amounted to 6,995 tons of rice and 3,140 tons of wheat.

In Cachar the position had been less critical, since locally the crops had not been unsatisfactory, and the danger of substantial supplies moving out of the District was checked by the limited capacity of the Hill Section. In Cachar also wheat was supplied as part of the ration and this contributed to easing the pressure on rice supplies.

**Coal Supplies.**— The coal requirements of member gardens in North Bengal, Cachar and the Assam Valley for 1958 were:—

- 68,249 tons for North Bengal gardens (Dooars, Terai and Darjeeling)
- 15,000 tons for Cachar gardens.
- 75,224 tons for Assam Valley gardens.

Coal for *North Bengal gardens* was transported by three separate routes, the all-rail route via Bhagalpur and via Mokamehghat, the Indo-Pakistan rail route via Haldibari and via Santahar and the river-cum-rail route via Dhubri. The small quota of 2 B.G. wagons daily via Bhagalpur and Mokamehghat was used to move a part of the requirements of



gardens in the Darjeeling area, while the via. Haldibari route fed the requirements of gardens in the Western Dooars, Terai and Darjeeling. For the East and Central Dooars, coal was routed via. Santahar. Early in the year however it was apprehended that rail movement was inadequate to complete the season's requirements on time and it was decided that part be moved by the river-cum-rail route via Dhubri. The Deputy Coal Controller through the Tea Board arranged that shortfalls in despatches against the monthly programmes via. Santahar would be made good by movement over the river-cum-rail route via. Dhubri. The Deputy Coal Controller also agreed to allot an additional rake via Haldibari every fortnight.

From April, in accordance with new routing arrangements announced by the Director, Rail Movements, despatches of coal for gardens in the East and Central Dooars were consigned by the Indo-Pakistan rail route via. Haldibari instead of via. Santahar in block rakes of 60 B. C. wagons each, which further improved despatches. With the assistance of the Director, Rail Movements, in ensuring full implementation of rail programmes a rapid improvement in the supply position was evident and by the end of July, 1958 the entire season's requirements were despatched in full. Of the total quantity of 71,384 tons despatched to North Bengal gardens, rail movement accounted for 59,606 tons (83%) and river-cum-rail 11,778 tons (17%).

In view of the large number of complaints received from garden managers in the previous year regarding the poor quality of coal supplied it was arranged that Messrs. Steel Brothers & Co., Ltd. should undertake the inspection of coal at the transshipment point at Haldibari and report on the quality on the Association's behalf. Reports on consignments containing an unduly high percentage of dust were passed on to the suppliers for their explanation and though there is no evidence as yet to show that these measures have resulted in any appreciable improvement they provide the opportunity of keeping the question of quality constantly before the suppliers. The Industry is allowed the use of Selected 'B' Grade coal for manufacturing purposes, but there are infrequent occasions when it is not operationally possible to load complete rakes of this quality and Grade 1 coal has to be accepted at such times.

The accumulation of stocks for the coming season is satisfactory as the bulk of the season's coal requirements of North Bengal are already on the gardens. Despatches for 1959 consumption commenced from 1st August, 1958 and up to the end of January, 1959 some 55,000 tons of coal, wholly routed by rail and representing approximately 86% of the total demand had been despatched from the collieries. It is gratifying to note that this is the first time since World War II that tea gardens in North Bengal will be able to face the opening of the new season with adequate stocks of coal.

Supplies to *Cachar gardens*, as in the previous year were effected from Assam Collieries but as usual movements from Assam did not keep pace with requirements as with the complete cessation of rail movement through East Pakistan to Cachar in July it was evident that no further supplies could be expected from collieries using that particular route. Determined efforts were made to obtain an allotment of Bengal coal for urgent shipment to Cachar during the limited period which remained before the seasonal closure of the river to direct steamer traffic and fortunately a stock of 3,000 tons of Bengal coal, originally brought down for shipment to the Dooars, was, at the time, lying at Howrah Depot. The Coal Controller kindly agreed to the shipment of this coal to Cachar in addition to which a further allotment of 1,800 tons of Bengal coal was sanctioned, but due to river conditions it was not possible to ship the entire quantity. The total quantity of coal despatched to Cachar from all sources, including 4,370 tons from Bengal, was 16,263 tons.

For the *Assam Valley gardens* allocations from Assam collieries were as follows:—

Ledo	...	...	8,720 tons
Dilli	...	...	6,243 tons
Jeypore	...	...	6,895 tons
Kailajan	...	...	9,202 tons
Nazira	...	...	4,385 tons
Khasi	...	...	35,843 tons
TOTAL:—			71,288 tons

Deliveries were made by rail from the collieries in Assam to the various depots maintained by the Assam Branch which arranges final distribution to gardens. Supply of Khasi coal was made both by rail and by river from Gauhati through the distribution arrangements of Messrs. Steel Brothers & Co., Ltd. Total deliveries in the Assam Valley from coalfields in Assam during the coal year from 1st September 1957 to 31st August, 1958 amounted to 73,930 tons or 98% of the total indents. No Bengal coal was allotted.

The inadequate supply of Ledo coal continues to present a most serious problem in maintaining regular temperatures in the tea drying process, which is so necessary to the manufacture of high quality teas. For a section of the Industry, which in the past was solely supplied with Ledo coal, to maintain the high standard of quality tea now required with a greatly reduced quota of Ledo coal made up by disproportionate supplies of other very inferior Assam coal is a considerable task and much expense and experience devoted to the production of high quality leaf is vitiated in the manufacturing process for want of coal of a suitable standard to maintain machines at constant temperatures.

Despite the recommendations of the Plantation Inquiry Commission that the quality of coal supplied to the Industry should not be below the standard of Selected "B" Grade coal, Assam gardens by virtue of their location continue to receive coal of a quality much below that of Selected "B" Grade coal. There is also considerable dissatisfaction over the quality of Khasi Coal supplies for, although tea gardens should receive "run-of-mine" coal much handpicking and screening takes place and the remainder is made available to the Industry. There is no check on the quality of supplies despatched from the permit holders' dump in Shillong. Furthermore, the landed cost of Khasi Coal is prohibitive at Rs. 75/- per ton when compared with the landed cost at Rs. 45/- per ton of Bengal coal in the Dooars. Garden Managers are concerned that undue proportions of inferior coal not only detrimentally affect the quality of manufactured tea but will also mean continuance of a procedure which many members had to adopt in recent years namely, the cutting of tea shade trees for fuel to assist the

combustion of inferior coal and coal dust supplied. Such measures can only result in steady deterioration of the tea areas, a situation which in any circumstances is to be deplored.

**Iron and Steel.**— The supply of Iron and Steel during 1958 was almost the same as in the previous year, demand continuing to exceed supply.

Despite increased steel production in 1958, the tea industry has not been favoured to that extent due to the fact that the Government of India has not included it in the Core Priority List of the Second Five Year Plan. As a result, tea gardens were greatly handicapped not only in their development and extension projects but also in maintenance and repair work.

The total tonnage of steel allocated to the Tea Industry during 1958 was as follows:—

(1) Maintenance and Repairs ...	2,486.12 tons
(2) Development and Extensions	650.61 tons

The prospect of obtaining steel in the coming season appears to be better than in 1958 due to the recent installation of new mills by the Tata Iron & Steel Company and the Indian Iron & Steel Company. It is also expected that the Government Steel plants will go into production by the end of 1959.

In accordance with the decision taken by producers to standardise production, the Government Steel Plants, Tatas and the Indian Iron & Steel Co. will henceforth produce the various sections of iron and steel in metric measurements.

**Cement.**— The supply of cement to tea estates remained during the year under the control of the Regional Honorary Cement Adviser who allotted permits on the basis of applications submitted through the Tea Board. The procedure laid down by the Tea Board for the submission and sponsoring of applications for quotas worked satisfactorily.

At the beginning of the year it was announced by the Government of India that as a result of a substantial increase in cement production in 1957 and a decline in consumption by

Central and State projects due to the slackening of pace caused by the shortage of foreign exchange and steel the supply position of cement had eased considerably and because of this the State Governments had been asked to abolish the existing procedure for obtaining permits for cement. The increased quotas allotted to the States by the Centre had enabled them to introduce certain relaxations such as sale of specified quantities of cement without permits and free sale of what is not lifted by permit holders. These relaxations, of course, related only to the distribution machinery at State level and were of benefit mainly to private individuals who were now able to buy cement without permits. The tea industry comes under the Central Government in the matter of cement quotas and since there was no change in the existing system of allocation of quotas by the Central Government tea estates continued to submit quarterly applications for their requirements.

The total tonnage of cement, both indigenous and imported, allotted for the various periods against the demands submitted by the tea industry was as follows:—

		<i>Demand</i>	<i>Allotments</i>
		Tons	Tons
Period I	...	52,080	33,910
Period II	...	27,810	26,196
Period III	...	9,291	9,291
Period IV	...	8,158	6,069
TOTAL:	...	<u>97,339</u>	<u>75,466</u>

The quantity allotted was equivalent to approximately 77% of the total demand of the industry as compared with 21% allotted in the previous year.

It is hoped that the improvement noted during 1958 will continue throughout 1959 and that it will be possible in the not too distant future for the Government to relinquish control over the distribution of this important commodity.

**Fertilizers.**— During the year under review the position regarding the supply of nitrogenous fertilizers to the Tea Industry remained extremely difficult. On the one hand the firms supplying fertilizers continued to be pressed by Government to accept quantities of Urea and Ammonium Sulphate Nitrate to make up in part the shortfall in Ammonium Sulphate, and on the other hand the Tea Industry were highly doubtful of the suitability of the former in the conditions obtaining in Assam. Doubts continued to be expressed regarding the hygroscopicity of Ammonium Sulphate Nitrate and Urea, and in the case of the latter the scientists at the Tocklai Experimental Station had considerable misgivings about its effects on tea. It was considered that Sulphate of Ammonia was the most suitable nitrogenous fertilizer in all respects for use on tea and it was repeatedly urged that Government should release sufficient supplies to the Industry.

Discussions took place with the Tea Board (and through the medium of its Chairman with the Ministry of Agriculture in New Delhi) regarding the above points, which were also taken up directly with the Government of India by an Association delegation which visited New Delhi in May. It was urged that the minimum requirements of Sulphate of Ammonia by the Tea Industry in North East India were 65,000 tons per annum and that Urea and Ammonium Sulphate Nitrate were unsuitable even when supplied in mixture form. The Industry therefore found itself compelled to insist on an adequate supply of Sulphate of Ammonia in straight form and declared itself against the acceptance of Urea and Ammonium Sulphate Nitrate. These representations resulted in a directive from the Ministry in July that Russian Sulphate of Ammonia should be supplied in neat form and it was later generally agreed that users must be able to take their fertilizer requirements in neat form if they so desired.

Further discussions took place in October in New Delhi between the Association's Chairman and representatives of other producer interests and the Government, at which the prospects of increased fertilizer supplies were mentioned. The Industry had early in the year been informed that only 50%

of the previous year's allocation would be available in 1958/59. Despite these vigorous representations the allocation had not been increased by the end of 1958 though there was some hope that extra supplies might eventually be made available.

**Tea Chests.** The quality of tea chests used by tea gardens was the subject of much adverse comments by buyers during the year under review and the Indian Tea Association, London reported early in the year that a Special Sub-Committee of all interests concerned had been set up to examine the condition of tea chests in the London warehouses. The general view of this Sub-Committee was that tea chests manufactured in North India were of inferior quality when compared with chests manufactured in South India, that many chests had suffered hook damage, which in the case of North Indian chests had caused the panels, which were more brittle, to split and that the substantial number of chests which had been coopered indicated that damage had been severe between the garden and the shipment sheds in Calcutta.

After examining the Sub-Committee's report the Association advised the London Association that it would be necessary for specific complaints to be recorded if action was to be taken at this end. The Association would have to know the name of the garden whose teas were complained of, the invoice number of the chests, the brand of plywood used and its date of manufacture. General statements were not of much use. It was admitted that the standards of handling at the Calcutta Port had deteriorated but hooks were certainly not used and damage by hooks could only have occurred in London. To minimise damage at the time of shipment many shippers loaded teas on ocean going steamers themselves. As far as the brittleness etc. of North Indian tea chests and their inferiority to South Indian and imported chests was concerned it would be necessary to carry out tests of tensile strength, glue adhesion etc. based on tests prescribed by the Indian Standards Institution.

At Calcutta, tea chests were inspected at the warehouses on several occasions during the year by the Tea Board Ware-

house Inspection Team and the Association was advised that the team had noted the following general defects:—

- (a) some tea chests were too heavy for handling. It was suggested that the size of the standard chest might be reduced from 19" × 19" × 24" to 19" × 19" × 22";
- (b) many chests were damaged by other chests falling on them cornerwise ;
- (c) insufficient nailing margin was allowed in some cases and the panels had torn away ;
- (d) the manufacturers' and plywood inspectorates' marks were not always visible and appeared to be on the inside of the chest ;
- (e) in some cases the garden marks had been superimposed on the manufacturers' and inspectorates' marks.

The Association invited the attention of members to the various defects reported by the Inspection Team but advised the Tea Board that they were not in favour of reducing the size of the standard chest as more chests would be required to pack the crop and gardens could not afford the additional expense. It was also suggested that the manufacturers' and plywood inspectorate's stamps should be marked in the centre of the side panels and in the corner of the top and bottom panels and to ensure their legibility it was recommended that the marks should be branded on instead of being stamped on.

**Export of Tea in Unapproved Tea Chests.**— In a notification dated 7th December, 1957 the Government of India announced that teas sold at auctions in India would only be allowed to be exported if they were packed in tea chests which were approved by an Inspector of the Development Wing in the Ministry of Commerce and Industry as conforming to I.S.I. specifications. It was intended that the order would come into force on the 1st June, 1958 but the Committee considered that this did not allow sufficient time for the disposal of unapproved tea chests in



the hands of producers. The Association accordingly addressed the Chairman of the Tea Board on the 11th January, 1958 asking that the implementation of the order should be substantially deferred, that imported chests and indigenous chests purchased prior to the issue of the order should be exempted and that brokers should not be held liable if they printed teas for export which had been packed in unapproved chests, the responsibility in this connection being for the producers to bear.

As a result of this representation and of representations made by the other Producer Associations the effective date of the order was postponed at first to the 30th September, 1958 and later to the 31st January, 1959.

**Supply of Tinplate for Tea Chest Fittings.**— In March 1958 a member of the Association drew attention to the fact that manufacturers of tea chest fittings were finding it difficult to meet tea garden requirements because of the short supply of tinplate. The Association accordingly addressed the Tea Board, pointing out that the tin plate requirements of tea chest fittings manufacturers amounted to 3,000 tons per annum but that since the latter part of 1957 the Calcutta Tea Chest Fittings Manufacturers Association had not been granted a bulk licence for their members as had been the practice in the past and individual manufacturers had only received import licences for 40% of their requirements. In the circumstances there was a grave danger that a shortage of fittings would occur which might well prevent the tea industry from obtaining sufficient chests for the packaging of its teas with consequent detrimental results on exports. The Chairman of the Tea Board took this matter up with the Iron and Steel Controller who granted licences for tin plate waste to the extent of 100% of the quantities recommended by the State Director of Industries for the period April to September, 1958.

While this was satisfactory, the Association asked the Tea Board to make sure that future supplies of tin plate for the tea industry came forward without interruption so that the difficulties experienced during the current year would not be repeated.

**Tea Drier Oil.**— In last year's report it was recorded that the Association was making strenuous efforts to persuade the Government of India to relax the specifications fixed for tea drier oil but that up to the end of the year these efforts had been unsuccessful.

The Association, however, continued to press the matter and enlisted the assistance of the Tea Board through whose good offices a relaxation was eventually secured in June 1958 when Government prescribed a minimum viscosity of 50 seconds (in place of the previous minimum of 100 seconds) Redwood No. 1 at 100° F for tea drier oil.

**Ocean Freight Agreement : Freight rate on tea.**— In the Association's report for 1952 it was recorded that the Association had endeavoured to secure a reduction in the ocean freight on tea but that the Liners Conference had remained unwilling to grant any reduction.

Towards the end of 1957 a member of the Association asked whether, in view of the slump which was prevailing in the world freight market, the Liners Conference could again be approached for a reduction in the ocean freight rates, which had been increased to 198 Sh. per ton of 50 cu. ft. from March, 1957.

A representation was accordingly addressed to the Calcutta Liners Conference but the Conference once again proved unwilling to grant any reduction in the freight rates on tea, stating that the increases they had made in the Tariff rates over recent years had been a matter of economic necessity due to the rising cost of building, maintaining and operating ships and of providing a regular service to the trade despite the difficulties and delays encountered at Indian Ports. Furthermore freight formed a very small proportion of the c.i.f. price of tea, being less than the export duty.

The Committee were unable to accept the validity of these arguments and the Liners Conference were asked to reconsider their decision in the light of the fact that the charter market had been depressed for over six months and was showing no

signs of recovering in the near future, tramp rates being only about one quarter of the Liner rates. Furthermore there had been recent reductions in liner freight rates for almost all varieties of jute goods and from Calcutta to U.S., North Atlantic Ports, Gulf, Canada and Pacific Coast Ports amounting to as much as 25% in some cases. There had also been cuts in the liner rates on all commodities including tea from Calcutta to Port Said, Suez, East Mediterranean and African Ports, while in addition a rebate of 10 sh. per ton had been granted for these destinations. In view of this general trend in the rate structure the Association urged that it was inequitable that the freight rate to the U.K. on an easily handled cargo like tea should be maintained at the existing high rate.

As regards the contention that freight forms a relatively small component in the c.i.f. price of tea, it was pointed out that tea had to compete in an international market, that the cost of bringing the commodity to market could not therefore be automatically passed on to the consumer and that it was the producer/exporter of tea who had to bear the cost of freight, which constituted an appreciable burden on the Industry particularly when producers were having to sell their teas at unremunerative prices.

Despite the arguments put forward by the Association the Calcutta Liners Conference regretted their inability to reduce their freight rates on tea.

From the 23rd June, 1958, however, signatories to the Calcutta Nett Tea Agreement, 1951 were allowed a nett rate for tea of 178 sh. 6d. per ton of 50 cu. ft. as a result of the decision of the Conference to allow a full 10 per cent deferred commission without the previous maximum of 5 sh. per ton.

**Inland Water Transport Committee.**— In view of the importance of inland water transport to the Tea Industry the Association was represented on the Bengal Chamber of Commerce and Industry delegation which presented a memorandum to the Inland Water Transport Committee.

**Tea Carriage Agreement.**— The Association had occasion during the year to examine the terms of the Tea Carriage Agree-

ment which governs the carriage of goods on behalf of tea companies by the Joint Steamer Companies and it was concluded that, in many respects, the present Agreement was out-of-date and required revision, and to this end the Association entered into negotiations on the subject with the Joint Steamer Companies. In July a meeting of the Supplies, Transport and Freight Rates Sub-Committee was held with the object of revising the Agreement and after a lengthy discussion on various aspects of the Agreement, it was agreed that the Joint Steamer Companies would draw up an amended Agreement and submit it to the Sub-Committee for their consideration at a later date. It was also agreed that the present Agreement would remain in force until a new Agreement was produced. At the time of writing, it is hoped that the draft Agreement will be ready for the consideration of the Supplies, Transport and Freight Rates Sub-Committee within the course of the next few weeks.

**Transport—1958.**—In general, transport both by rail and river was satisfactory throughout the year. By the end of 1958 45,21,000 maunds of tea had been despatched from the Assam Valley and Cachar, and arrivals in Calcutta up to the end of December were nearly 41,40,000 chests ahead of arrivals to the same date last year. Movement through the port was satisfactory and increases in direct shipments to the U.K. combined with the sale in Calcutta of a greater quantity of tea to the same date as compared with the previous year kept the increase in stocks in the port to less than 1,00,000 chests. To cater for the demand for quick transit of the first and second flush teas from Assam and Cachar by the all-river route the Joint Steamer Companies gave an assurance to tea producers that consignments shipped by "Tea Specials", which in the period April to July carried 6,72,000 chests of tea, would be delivered in Calcutta within 7 days of booking documents being issued at upcountry stations. The Joint Steamer Companies were able to improve upon this timing in the majority of cases, reducing it to 4 to 5 days. Movement of coal from Gauhati, principally to the North Bank, was appreciably less than in the previous year, totalling 22,000 tons. There was again a further fall in tea traffic through Dhubri due to the imposition of the Assam Carriage Tax.

Ghat conditions at Manihari were responsible for a decrease in the transshipment from Broad to Metre Gauge systems, though in general the Northeast Frontier Railway handled an increased volume of traffic. During the year the turn-round of covered wagons improved. There was a 4.6% increase in the quantity of tea moved by rail and this totalled 22,828 M.G. wagons. There was an increase of 19% in river to rail transshipment at Pandu, 46% at Karimganj, and 147% at Neamati. Rail to river transshipment showed a decline at Pandu and Karimganj, while at Neamati, which was developing rapidly as an important transshipment point, the increase amounted to 270%. As regards coal traffic, this was lower owing to smaller quantities being offered by the collieries.

**Tea Despatches Via Pakistan.**— During the year some members reported that they were having difficulty in regard to the carriage of tea via the Pakistan railroute. Strong representations were therefore made to the Northeast Frontier Railway Administration and the Tea Board and as a result written instructions were issued by the Northeast Frontier Railway to Station Masters regarding the movement of tea over the Indo-Pakistan railroute.

**Joint Tea Warehouse Advisory and Tea Liaison Committee.**— The Association is represented on this Committee by Mr. E. A. Pitcairn who went on leave early in the year to the U.K. and whose place on the Committee was taken by Mr. E. F. Studd. Routine matters which affected shipment of teas and the working of the port were discussed at the monthly Committee meetings.

**Warehousing Conditions.**—(a) *Public Warehouses.*—During the year under review the Association, acting on behalf of the trade, made several representations to the Chairman of the Tea Board with a view to obtaining his assurance that satisfactory and adequate warehousing accommodation would be provided by the Port Commissioners for the season 1958/59. As a result of these representations the Chairman of the Tea

Board announced in March, 1958 that the tea industry could count on the following warehousing accommodation in the port area during the forthcoming season:

S.T.W.H. (with its extension)

H.R.W.H.

3 K.G.D. (1st and 2nd floors)

10 Sheds in Kantapukur

"S" Shed in Kantapukur

2 K.G.D. (1st floor above the cartway) and

No. 7 Calcutta Jetty (1st floor).

(b) *Transport Warehouses*.—It was arranged that the foreshore godowns of the Union South Jute Mill would be available as transit accommodation and there was a likelihood of another storey being added to these godowns which would provide accommodation for a further 20,000 chests of tea. The total accommodation allocated for transit warehousing made it appear that the trade was being allowed much the same quantity of transit space as had been granted in 1957/58 and that it seemed very likely that use would have to be made of the Union South Jute Mill's premises for the purpose, which producers had used with the utmost reluctance owing to its distance from the port area and the awkwardness of its approaches. The Port Commissioners, however, were unable to give any promise of improvement.

Proposals for the construction of a new warehouse for Tea were discussed from time to time at meetings of the Tea Board and towards the end of the year an inspection of possible sites was carried out by representatives of the C.T.T.A. and interested parties, Sir Richard Duckworth, Bart., representing the Association. The sites examined included No. 1 Garden Reach Jetty and Nos. 4 and 6 Kidderpore Docks.

The Garden Reach site, while offering very satisfactory warehousing facilities, unfortunately presents difficulties from a

navigational and pilotage point of view and it is feared that endeavours to remove these difficulties such as the use of pontoons might interfere with the main shipping Channel in the river. The site at the Kidderpore Docks is not so satisfactory from the warehousing point of view and, in addition, there are likely to be complications caused by the movement of inland steamer vessels into and out of the Docks. It is understood that the Tea Board are in consultation with the Port Commissioners in the above connection but no final decision has yet been reached regarding the site for the new warehouse.

**Claims against the Port Commissioners.**— (a) *Time limit for submission of claims.*—On the 4th March, 1958 the Port Commissioners issued a notice reducing the time limit for the submission of claims from six months to three months. After consideration the Trade agreed to accept the Port Commissioners ruling but reserved the right to re-open the matter if experience showed that for any reason it was not possible to file claims within the three months' period stipulated.

(b) *Claims in respect of U.K. (Direct Shipment) Teas.*—In last year's report it was recorded that the Port Commissioners had introduced for a trial period a new procedure for dealing with claims on direct shipment teas and that such claims were being settled on the basis of the district average price declared by the Calcutta brokers in their market report, pending the results of the examination by a Special Committee of the effects of the new procedure on certain outstanding cases.

On the recommendation of the Special Committee the Port Commissioners finally agreed to settle claims in respect of direct shipment teas on the basis of the garden average price as shown in the weekly tea market report and where such garden average price was not available on the basis of the District Average Price.

**Carriage of tea from the T. T. Sheds to the Shipment Sheds by P. C. Railway.**— Early in the year the Port Commissioners advised the Association that it was their intention not to allow

the loading of broken and damaged chests into P.T. wagons for transit from the T.T. Sheds to the Shipment Sheds unless the owners agreed to accept qualified receipts. In the past a qualified receipt was only issued when a shortage of over 15 lbs. of tea was detected in the chest. As chests are not weighed by the Steamer Companies when they are handed over to the P.T. Railway it was not possible to say whether a damaged chest had a shortage of above or below 15 lbs. and the new procedure would enable the Port Commissioners to deny liability for shortages in all cases.

After consideration the Association informed the Port Commissioners that they accepted the proposals but retained the right to reopen the matter if excessive hardship resulted from damage suspected to have occurred in transit on the P.T. Railway.

**Excise Duty on Tea.**— (a) *Regional Excise Advisory Committee.*—The Regional Advisory Committees on Excise matters set up by the Central Board of Revenue at Calcutta and Shillong continued to function during the year and the Association was represented in Calcutta through the Bengal Chamber of Commerce and Industry by Sir Richard Duckworth, Bart, of Messrs. James Warren & Co., Ltd. and in Shillong by the Shillong Adviser.

(b) *Changes in the rate of Duty.*—The Industry had been pressing Government for relief for common teas and on the 1st June, 1958 the Government of India issued a notification exempting tea other than package tea from the payment of excise duty which was in excess of six pies per pound. The effect of this notification was that from the 1st June, 1958 excise duty was payable on the garden at the rate of 3.125 nP. a lb. No change was made in the rate of duty on package tea, which remained at 25 nP. a lb.

In announcing this change in the rate of excise duty Government indicated that the reduction was only an interim one and further concessions could be expected in due course.

In pursuance of this assurance Government introduced in the Lok Sabha on the 28th September, 1958 the Tea (Alter-



tions in duties of Customs and Excise) Bill, 1958 which empowered them to levy excise duty on tea, other than package tea, at a rate not exceeding 19 naye paise a lb. and on package tea at the rate of 21 naye paise per pound plus the duty paid at the garden. In exercise of these powers Government issued a notification dated the 28th September, 1958 dividing the tea growing districts into 3 zones which were fixed on the basis of the weighted average prices, realised by their teas at the Calcutta auctions during the previous year and for which the rates of duty were fixed as follows:—

Zone 1	..	...	2 nP. a lb.
Zone 2	...	...	4 nP. a lb.
Zone 3	...	...	10 nP. a lb.

The areas in North East India covered by the Zones are as follows:—

Zone I	...	Districts of Goalpara and Cachar in Assam State;  Centrally administered territory of Tripura;  Siliguri sub-division of the Darjeeling district and the district of West Dinajpur and other districts in West Bengal excluding the district of Jalpaiguri and other sub-divisions of Darjeeling district;
Zone II	...	Districts of Nowgong and Kamrup in Assam State;  District of Jalpaiguri in West Bengal;
Zone III	..	Districts of Darrang, Lakhimpur and Sibsagar in Assam State;  The Sadar, Kurseong and Kalimpong sub-divisions of the Darjeeling District in West Bengal;

Government also issued notifications cancelling the rebates of excise duty against the export duty which were granted in respect of all teas being exported and limited the concession to the additional 21 nP. excise duty paid on Package Tea.

The Zonal system of duties no doubt offers some relief to estates in Zones I and II but it was disappointing to find that tea gardens in Darjeeling would have to pay the highest rate of duty. Representations were accordingly made to the Tea Board and to the Government of India pointing out that inequitability of the present arrangement and suggesting that yield should also be taken into account when determining the Zone into which an area should be placed. Government however are unwilling to modify their scheme because if yield is taken into account other areas particularly in South India would have to be transferred to the lower duty Zones which would involve Government in severe losses of revenue.

A further problem which arose from the introduction of the zonal system was that certain estates in the foothills of Darjeeling found that a portion of their tea areas were in the 10 nP. zone but that their factories were in the 2 nP. area. Government were accordingly asked whether such gardens could not be treated as falling entirely within the 2 nP. zone as any other arrangement would lead to administrative difficulties.

In a notice dated the 8th January 1959 the Collector of Central Excise announced that Government had transferred the Kalimpong sub-division and the areas in jurisdiction list No. 31 and 22 of the Kurseong Police station in the Kurseong Sub-division from Zone III to Zone I and the Mangaldai Sub-division of the Darrang District from Zone III to Zone II. The implications of these changes are being studied.

(c) *Payment of Duty.*—In May, 1958 the Collector of Central Excise Calcutta issued instructions that challans covering payments of excise duty into the Reserve Bank of India should in future be franked by the Excise Officers before the deposits were actually made.

As no indication was given as to why these orders had been issued, the Association addressed the Collector on the

3rd June, 1958 pointing out that his circular was involving estates in hardship and delay. It was explained that, as excise deposits were regulated by the crops harvested and were generally made in the first few days of the month after the crops for the preceding month were known, it was essential that the deposits should be credited at very short notice. Under the new procedure there was bound to be delay and tea companies would either have to make very large deposits, involving the tying up of substantial sums or would have their teas held up on the estates for long periods pending the franking of challans by the Excise officers. As the old procedure had been in force since excise duty was first imposed and as far as the Association was aware had not caused any difficulties, the Collector was asked to withdraw his revised orders.

In response to this representation the Collector stated that the object of his order was to ensure:—

- (i) that the proper head of account has been mentioned in the challan, and
- (ii) in the case of Tea Estates which are in account current with the Central Excise Department, that the permissible number of 6 deposits in a month has not been exceeded.

He stated, however, that he was prepared to withdraw his order if tea companies—

- (i) agreed to take every care to ensure that the correct head of account is entered in all challans;
- (ii) gave a certificate on every challan confirming that the number of six deposits in the month has not been exceeded.

The Association, after obtaining members' assurances to the foregoing effect gave the Collector the necessary guarantee, and he thereafter withdrew his circular.

(d) *Deferred payment of Excise Duty.*—In September the Chairman of the Tea Board asked the Association for its views

on the special procedure for the deferred payment of excise duty on tea which had been in force in 1952/53 and to which reference was made in the Association's report for 1952.

After consulting members the Tea Board was informed that the following opinions had been received :—

1. The previous arrangement was defective in that it gave credit only for one month. Tea takes usually six to eight weeks between leaving the garden and sale and there is also a further delay before sale proceeds are recovered. The general feeling therefore is that any credit of less than three months really serves no very useful purpose and a period of even six months has been suggested as desirable if substantial assistance is to be given.
2. Although it is true that the estates under the past procedure would not require to raise money to pay Excise duty immediately the tea left the garden, it is most unlikely that Banks would have provided the necessary guarantee without some charge which might well have cost almost as much as the interest on money borrowed for the payment of Excise.
3. Although there would have been considerable difficulty in raising money to meet Excise when it was three or four annas a pound, the position has been greatly eased now that the Excise is only half an anna a pound, and the amount of documentation and additional work involved in claiming credit and in providing guarantees, though possibly worthwhile with high rates of excise duty, is deemed disproportionate to the benefits with excise at only half an anna.
4. It has been suggested that instead of the Bank granting guarantees should any increase in the excise duty make a procedure of this sort necessary, it would be better if the Tea Board were itself to stand as guarantor charging perhaps a purely nominal sum for the service.

In the circumstances it was recommended that the period of credit should be not less than three months and that the Bank guarantee required should be given by the Tea Board. Such an arrangement it was felt would make the system attractive to tea gardens.

(e) *Clearance of Tea*.—At a meeting of the Calcutta Regional Committee on excisable products held on the 6th August, 1958 the Association's representative asked the Excise authorities to consider relaxing the rule, which requires that tea invoices must be cleared from factories in the serial order of their marking, because of the hardship it involved, particularly in the case of an estate despatching certain teas by air freight or under private contracts against which specific delivery dates had been cited. Under the rules, urgently required consignments had sometimes to be held back pending the clearance and despatch of intervening invoices resulting in an unnecessary delay in their disposal.

The authorities pointed out that invoices would have to be cleared from the factories in their serial order so long as estates wished to continue the use of standard invoice forms in lieu of Forms A.R. 1 and 4. If the estates adopted Form A.R. 1 in addition to their own invoices then the Excise authorities could allow the A.R. 1 to be numbered serially for excise purposes and chests to be numbered in accordance with the despatch policy of the estate concerned. Alternatively estates would have to use a double serial number on their invoice forms, the first number being the excise rotation number and the second, separated by an oblique, the estate's own reference number.

In examining these suggestions of the Excise authorities it came to notice that a previous Collector of Central Excise had instructed the excise officers not to insist on the clearances of consignments strictly in accordance with the serial numbers of the invoices and the Association asked whether similar orders could not be issued on the present occasion also. The Collector pointed out that owing to certain accounting difficulties it was not possible to accede to the Association's request and that as

proposed at the Advisory Committee meeting he had issued a Trade Notice in which he had agreed that—

- (a) Tea Estates may issue A.R. 1 in addition to the one or more invoices against it.
- (b) Invoices may bear two numbers—one, Central Excise serial number and another, the invoice number. While the issues will be made strictly in accordance with the serial order of Central Excise number, the same need not be the case in respect of invoice number.

**Customs Reorganisation Committee.**— In August the Customs Re-organisation Committee, under the Chairmanship of Mr. F. C. Badhwar, met representatives of the I.T.A. to take oral evidence. Representatives asked the Committee if the time taken to obtain Shipment Bills could be speeded up as there was a delay of 2-3 days and they would like, if possible, to have it reduced to a 24-hour period. It was explained that exporters frequently received telegraphic instructions to ship certain quantities of tea to certain ports and to ship the consignment on the first available steamer one had to move very quickly to get the documents in order.

Another point stressed was that there were too many duplicate checks in the port and that Customs Preventative Officers were sometimes over conscientious regarding the inspection of cargo into lighters, insisting, on many occasions, on the examination of chests from the very bottom of the lighter, which entailed a whole afternoon's work as the whole consignment had to be discharged. Mr. Badhwar said that he would most certainly bring the matters which the representatives had mentioned to the notice of the appropriate authorities. The Customs Reorganisation Committee have recently submitted their report to Government and Government's decisions on the Committee's recommendations are awaited.

**Regional Advisory Committee for Land Customs matters.**— Mr. E. A. Pitcairn of Messrs. Macneill & Barry Ltd. was nominated by the Associated Chambers of Commerce of India

at the suggestion of the Association to represent the Chambers on the Regional Consultative Committee on Land Customs matters set up by the Collector of Land Customs in July, 1958. Owing to the pressure of his official duties, however, Mr. Pitcairn had to resign this appointment at the end of July and Mr. N. P. Goenka of Messrs. Octavius Steel & Co., Ltd. was nominated in his place.

**Customs Documentation : Procedure relating to the assessment of shipping bills for Tea.**— In a letter dated the 20th June 1958 the Assistant Collector of Customs for exports announced that in respect of garden teas shippers would have in future to attach the gate passes with the shipping bills when presenting them for assessment of duty. It was not indicated why this change in procedure had been made but enquiries revealed that the Customs authorities did not intend to retain the gate passes, which they required merely to check certain information which was not otherwise available with them. In the circumstances it was thought that the new procedure would not inconvenience shippers.

A member, however, pointed out that the insistence on the submission of gate passes was causing delays in shipment because there were occasions when the Gate Passes were not available for one reason or another when the teas were ready for shipment. This led, if nothing else, to administrative inconvenience in the shippers' offices and at worst to missed shipments.

A further difficulty arose from the insistence by the Customs authorities that the gate pass and the Shipping Bill should tally in every detail. Overseas shippers sometimes asked the shippers to change the markings on the chests. These changes usually related to the garden mark or the description of the tea. A buyer might ask that an "LC" invoice should be re-marked "E X" or that a "Dust" tea be described as "fannings". This involved the removal of the mark "LC" or the word "Dust" on the chest and its substitution by the mark "E X" or the word "Fannings". If the object of the Customs authorities was to identify the teas under export with those shown in the gate pass it was pointed out that they could

do so from the other details contained in the invoice and marked on the chests viz. :—

- (1) Invoice Serial number.
- (2) Chest Serial numbers.
- (3) Total number of chests in invoice/break
- (4) Name of estate
- (5) Gross tare & nett weights of chests

and that it was not necessary to insist that the grade and the invoice prefix should also coincide.

These views were accordingly passed on to the Assistant Collector of Customs for export, who was asked to advise the Association of the exact purpose for which the gate pass was needed and to consider whether he could not withdraw his circular or at least permit shippers to change the invoice prefix or grade markings on tea chests if this was required by the buyers.

In response to this representation the Collector asked the Association to send a representative to discuss the matter with him and Sir Richard Duckworth attended a meeting on the 15th October 1958 when the Collector pointed out that the gate pass was required not to check the amount of excise duty paid by the estate but to confirm the factory weight as vouched for by the Excise Range Officer concerned.

As a result of the discussions it was finally agreed that gate passes need not be submitted along with Shipping Bills provided that the Shipping Bills were accompanied by garden invoices duly countersigned by the Central Excise Officers. As regards the changing of marks the Collector stated that he had no objection to the invoice prefix being changed but that he would have to refer the proposal regarding the change of grade markings to the Tea Board for their views.

The Tea Board's views are still awaited but in the meantime shippers are submitting their shipping bills with certified copies of the garden invoices, which the Collector of Central Excise was kind enough to authorise his factory inspectors to sign.



**Central Sales Tax Act, 1956.**— In the 1957 Annual Report it was recorded that Section 15 of the Central Sales Tax Act, 1956 was due to come into force on the 1st April, 1958. The Act was however amended during the year under review and the amended Act including Section 15 was brought into force on the 1st October, 1958.

The Central Sales Tax (Second Amendment) Act, 1958 received the President's assent on the 16th September, 1958. The Act mainly sought to avoid multiple taxation and to levy sales tax only at the first point of sale during a single movement of goods from one State to another.

**The Assam Taxation (On Goods carried by Roads and Inland Waterways) Act, 1954.**— During the year under review the Assam Carriage Tax continued to be levied despite strong representations to Government from the Association and other Producer Associations. The rate of tax continued at seven naye paise per pound, as introduced on the 1st October, 1957.

No further progress was made during the year in connection with the Association's appeal to the Supreme Court challenging the validity of the Act on constitutional grounds, and the Association was informed that there was no possibility of the case being heard before the end of March, 1959.

**West Bengal Entry of Goods into Local Areas Act, 1955.**— During the year under review, despite strong representations to Government from the Association and other Producer Associations, the West Bengal Octroi continued to be collected on teas coming into Calcutta. In this connection it was noted that the Government was proposing to refund the duty on tea waste brought into the city for the purposes of caffeine manufacture and a protest against this discrimination was made to the Government of West Bengal.

**Wealth Tax on Companies.**— During the year under review members were exercised regarding the implications of the Wealth Tax Act, 1957. This was discussed at length by the Finance and Taxation Sub-Committee of the Association and was referred to a small *ad hoc* sub-committee. In the meantime

however the Associated Chambers of Commerce of India had also been considering the problems which had arisen and it was agreed that representations to Government would be better made by that body, the Associated Chambers being apprised of the Association's views. At the end of the year Government had still not intimated a decision on the representations made.

**Indian Companies Act, 1956.**— During the year representations were made to the Association regarding the operation of Section 594 of the Indian Companies Act, 1956, whereby Sterling tea companies were required to file their balance sheets for the accounting period ending December, 1957. The question had arisen whether or not it was necessary for companies to show in their profit and loss accounts the corresponding amounts for all items in respect of the year 1956.

This question was examined in detail by the Finance and Taxation Sub-Committee of the Association, by the Association's legal advisers and by a meeting of representatives of Agency Houses. A reference was also made to the Bengal Chamber of Commerce and Industry whose advice was that representation to the Department of Company Law Administration was unlikely to prove successful. Accordingly it was decided not to pursue the matter.

**Assam Chaplaincy Scheme.**— During the year under review the Assam Chaplaincy Scheme continued to maintain four Chaplains in the tea districts. The Rev. L. N. Meredith who had been serving in the Dibrugarh area resigned during the year and was replaced by the Rev. H. R. Horsley who took up his appointment in October, 1958.

The Chaplains are posted as follows:—

At Tezpur	...	Rev F. Wyld
At Digboi	...	Rev. P. Innes
At Cinnamara	...	Rev. J. Nelson
At Chalkoa	...	Rev. H. R. Horsley

The rate of contribution by Tea Companies to the Chaplaincy Fund was maintained at Rs. 50/- per 100 acres during the year under review.

**Drug Licences.**— In last year's Report it was stated that a representation had been made to the Director of Health Services, West Bengal, for the exemption of tea garden dispensaries from the necessity of taking out licences under the Bengal Drug Rules, 1945. A reply was received in April 1958 that dispensaries might be exempted if they were charitable and if no medicines were sold. It was then pointed out to the Director that although drugs were supplied free to tea garden labour, it was the practice, in order to meet the convenience of certain Government officers such as Excise Staff who are employed in the estates, to issue medicines to them at a charge. The Director however replied that if this were the practice there was no provision in the Drugs Act and its Rules to allow such selling of medicines without the appropriate licence.

**Assam Nursing Association.**—The Assam Nursing Association continued to function satisfactorily during the year under review, the rate of contribution from Tea Companies being reduced from Rs. 8 to Rs. 6 per 100 acres for the year ending 31st March, 1959.

**B. C. G. Vaccine.**— As in 1957 no progress was made in resuscitating the Association's B.C.G. vaccination campaign and the work in this connection continued to be limited as before. It was decided however in November, 1958 that the matter should again be discussed with the Principal of the Ross Institute of Tropical Hygiene.

**Ross Institute of Tropical Hygiene.**— Tea companies in the membership of the Association continued to support the Ross Institute of Tropical Hygiene, India Branch, during 1958. For the year 1958/59 a change was made in the method of levying subscriptions, which had previously been collected on an acreage basis, and it was decided that the amount to be contributed should be 4 nP per 100 lbs. of tea produced on the basis of the average crop for the years 1955 to 1957.

**Calcutta School of Tropical Medicine.**— The members of the Association continued during 1958 to support the Calcutta

School of Tropical Medicine, the subscription remaining at 3 naye paise per acre. The total collection made on this account amounted to Rs. 10,642.90 and this sum was paid over to the School.

Two courses were held as usual during the year for the Licence and the Diploma commencing respectively on the 15th July and the 15th October, 1958. The first of these was attended by one Assistant Medical Officer from a member estate.

**Planters' Amenities Fund.**— During the year members contributed to the Planters' Amenities Fund at the rate of 25 nP. an acre as in 1957.

As in previous years Branches were asked to submit proposals for the utilization of the moneys collected. Strong criticism was however made in certain quarters of the way in which the collections were being utilized and some companies felt impelled to withhold payment of contributions. The objects of the Fund were therefore restated in a circular letter from the Association in June 1958, consequent upon discussions in Calcutta and in London, and it was emphasized that the amounts subscribed should as formerly be spent in promoting communal activities of a sporting and outdoor nature, but that the purchase of equipment and the subsidising of clubs were contrary to the objects of the Fund. Despite this criticisms continued to be made and it was therefore decided that a meeting should be held on the 27th January, 1959 in Jorhat attended by the Calcutta Chairman at which the difficulties of administering the Fund would be discussed.

**Cemeteries in the Tea Districts.**— Agency Houses with interests in Darjeeling subscribed towards the Darjeeling Cemeteries Fund at the rate of Rs. 30/- for each garden, while those with interests in Cachar contributed towards the Christian Cemetery at Silchar at the rate of Rs. 20/- per garden in respect of all gardens in that district, except those in the Longai Valley.

**Tea Waste (Control) Order 1958.**— The draft Tea Waste (Control) Order 1958 which was published in the Gazette of India of the 23rd August 1958 provided for the licensing of all

persons exporting, selling, purchasing and storing tea waste and for the denaturing of tea waste before disposal.

In submitting comments on the rules the Association took the opportunity of urging that it would be in the interests of the Industry if tea waste were always destroyed and if its sale either for internal use or for export were banned. While control over the use of tea waste sold in India could be exercised, such control was not possible in respect of exports and, in view of the danger that the waste might be used to adulterate good tea, it was recommended to Government that a total ban on dealings in tea waste should be imposed.

As far as the rules themselves were concerned the Association asked that the following points should be clarified:—

- (a) Rule 3 as framed would make it necessary for all tea estates to take out licences as they had to store tea waste for some length of time until permission to destroy stocks was obtained from the Excise authorities. It was suggested that tea gardens should be exempted from obtaining licences unless they wished to sell tea waste.
- (b) Rule 4 required all tea waste to be denatured but it was suggested that exemption should be granted to tea gardens which destroyed their stocks as it would wasteful to denature them before destruction.
- (c) Rule 14 prescribed restrictions on the quantities of tea waste which might be held in stock by a licensee at any one time. It was pointed out that if tea gardens were not exempted from the provisions of the Control Order it would be necessary to place no restriction on the quantities of tea waste held by them pending destruction or else they would have to be allowed to destroy tea waste without waiting for the Excise authorities.
- (d) It was suggested that the following denaturants might be prescribed under the rules:—
  - (1) 1% Magnesium Oxide plus  
1% Aluminium Sulphate

- (2) 1% Lime plus 1% Lead Oxide
  - (3) 1% Magnesium Oxide plus 1% Alum
  - (4) 1% Kerosene Oil
  - (5) 1% Alum plus 1% Calcium Oxide
  - (6) 1% Lime plus  $\frac{1}{2}$ % Asafoetida.
- (e) It was suggested that definite rules should be prescribed regarding the manner in which and the place in which tea waste should be stored if it was removed from a tea garden and that licence holders should be required to register their godowns.

**Rate of Emigrant Labour Cess.**— The Government of India, Ministry of Labour, fixed the rate of emigrant labour cess for the year 1st October, 1958 to 30th September, 1959 at Rs. 8/- per assisted emigrant.

**Finance.**— Copies of the audited balance sheets of the Association and the Scientific Department as at 31st December, 1958, together with the revenue accounts for the year, are attached to this report.

L. T. CARMICHAEL, *Chairman*  
D. L. BETTS, *Vice-Chairman*  
W. H. G. BAIRD  
G. CARLTON  
N. S. COLDWELL  
SIR RICHARD DUCKWORTH  
W. F. HUNTER-ARUNDELL  
P. B. NICHOLLS  
G. F. OLDHAM  
J. SADDLER  
H. K. STRINGFELLOW  
C. D. WILSON

W. M. PARIS,  
*Assistant Secretary,*  
ROYAL EXCHANGE,  
Calcutta, 21st February, 1959.

# REPORT OF THE DARJEELING AND DOOARS SUB-COMMITTEE

**The Darjeeling and Dooars Sub-Committee.**— The following gentlemen served as members of the Darjeeling and Dooars Sub-Committee for 1958.

Mr. G. Kydd, <i>Chairman</i>	}	Messrs. Octavius Steel & Co., Ltd.
Mr. J. C. Crawford		
Mr. G. Carlton	}	Messrs. Davenport & Co., Private Ltd.
Mr. L. N. S. P. Pyke		
Mr. L. T. Carmichael		Messrs. Duncan Brothers & Co., Ltd.
Mr. N. S. Coldwell, M.C.		Messrs. James Finlay & Co., Ltd.
Mr. A. C. H. Dolphin		Messrs. Shaw Wallace & Co., Ltd.
Mr. P. Fraser-Casey		Messrs. McLeod & Co., Ltd.
Mr. I. F. Morriss, O.B.E.	}	Messrs. Jardine Henderson, Ltd.
Mr. W. F. Hunter Arundell		
Mr. G. F. Oldham	}	Messrs. Andrew Yule & Co., Ltd.
Mr. B. Mitter		
Mr. G. A. Whitaker		Messrs. Gillanders Arbuthnot & Co., Ltd.
Mr. P. H. Williamson, M.C.	}	Messrs. Williamson Magor & Co., Ltd.
Mr. P. B. Nicholls		

During the absence on leave of Mr. G. Kydd from December, 1958 Mr. G. Carlton acted as Chairman of the Sub-Committee.

**Minimum Wages for the Dooars & Terai.**— In last year's report it was recorded that the Chairman of the West Bengal Minimum Wages Advisory Committee had asked both employers and labour to submit written statements explaining why they could not accept the recommendation made in his

draft report that the minimum daily wage should be increased by -/1/- . These written statements had been submitted and a meeting of the Advisory Committee was held on the 26th and 27th May 1958 at which the Association was represented by Mr. N. S. Coldwell, Mr. K. R. Standing and Mr. J. L. Llewellyn. The meeting proved infructuous because the labour insisted that the wage increase proposed was insufficient and that, pending the implementation of the recommendation made by the Indian Labour Conference at its 15th Session that wages should be calculated on the basis of 3 consumption units for an adult male worker, the cash wage of the adult male worker should be fixed at Rs. 2/4 per day. The employers insisted that the statistical position did not warrant any increase in the wage rate.

Early in September a report appeared in the Press stating that it was Government's intention to order an increase of one anna a day in the minimum wages paid to plantation labour in the Dooars & Terai. As no official announcement on the subject had been made the Association wrote immediately to the Government of West Bengal enquiring about the correct position and requesting, if the Press report was correct, an interview with the Labour Minister prior to his forthcoming departure on a tour of the tea districts in North Bengal. A reply was received from Government stating that the Labour Minister's forthcoming tour was entirely unconnected with the question of minimum wages which was being considered separately according to the recommendations in the Advisory Committee's report. Up to the time of writing, however, no decision has been announced by Government on this matter.

**Minimum Wages Advisory Committee for Darjeeling.**—In last year's report it was mentioned that the first meeting of the Advisory Committee had been held in Darjeeling on 8th and 9th November and was attended on the Association's behalf by Sir Richard Duckworth, Bart., Mr. A. N. Banerjee and Lt.-Col. E.S.E. Rerrie. The Committee's questionnaire calling for statistics regarding population and employment, wages and amenities, the financial position of companies etc. was cir-



culated to Tea Estates in the Darjeeling area but the outcome of the enquiries is not yet known.

**West Bengal Plantations Labour Rules : Returns.**— During the year it was reported that several of the annual returns required under the Plantations Labour Act, etc. had not been submitted by gardens to the Government Departments concerned. Members were advised to look into the matter and ensure that all outstanding returns were submitted and in future to file their returns in time to avoid prosecutions being launched against them.

**Payment of Cloth Compensation to employees on Darjeeling Gardens.**— In last year's report it was recorded that the Association had protested to the Government of West Bengal against its action in referring the question of the payment of cloth compensation to labour for 1953 to an Industrial Tribunal despite the fact that the Darjeeling Branch had already recommended such payment to its members. In reply to this representation Government advised the Association that it could not withdraw the reference and that in the circumstances it would be necessary for the parties to file an agreed settlement with the Tribunal on the basis of which the reference would be disposed of. An agreed settlement was accordingly filed with the Tribunal on the 30th May, 1958 and the Tribunal's award disposing of the reference was published in the Calcutta Gazette of the 3rd July, 1958.

**Clerical Staff Bonus in the Dooars.**— During the year the clerical and medical staff in the Dooars were paid their bonus for the year 1956 but some of them only accepted payment under protest because they disagreed with the Association's interpretation of the Bonus Agreement. It was the view of the Staff Union that the Agreement should be interpreted in such a way that the staff members would secure each year whichever bonus was higher, whether under the old company formula or the I.T.A. formula by which it was superseded. The Union explained that while staff members had benefitted enormously by the I.T.A. formula for some years such benefits had been extinguished in 1955 and subsequent years and members were

now losing heavily. The Association, however, remained adamant in its interpretation of the Bonus Agreement that the guarantee to compensate an employee for any loss incurred by virtue of his acceptance of the I.T.A. formula applied to the total bonus received during the full period of the Agreement and not to each individual year's bonus and advised the Union that it could not agree to any change being made.

**Bonus for 1956 for Subordinate Staff in the Dooars.**—As, under the Bonus Agreement, the amount of bonus for 1956 which would be payable to the Subordinate Staff on some estates in the Dooars would work out to less than the bonus of Rs. 50/- due to the labour under the Delhi Agreement, the Association agreed that this category of staff might be paid a minimum bonus of Rs. 51/- for 1956.

**Plantation Labour Housing Scheme, West Bengal.**— During the year the Association was advised by the Government of West Bengal that the Rules for the administration of the Plantation Labour Housing Scheme had now been finalised and that printed copies of the Scheme, which provides for the grant of loans for housing construction, were available for sale at the West Bengal Governments publication sales store, 1, Hastings Street, Calcutta.

**West Bengal Housing Advisory Board : Housing Specifications for Tea Garden Labourers Houses.**— During the year three meetings of the West Bengal Housing Advisory Board were held on the 11th February, the 10th July and the 27th November. The main business at these meetings was the consideration of the specifications and estimates for tea garden labourers houses prepared by the Chief Engineer of the Housing Directorate of the Government of West Bengal. These specifications had been drawn up by the Chief Engineer on the basis of the recommendations of the Housing Ministry of the Government of India and provided for the construction of 2 roomed houses in twin blocks and for community type baths (one unit for 5 twin blocks) and dug well latrines (one unit for each twin block).

The standard of accommodation provided for each house was:—

	<i>Plains gardens</i>	<i>Hills gardens</i>
1. Bed room No. 1	120 sq. ft.	100 sq. ft.
2. Bed room No. 2	96 sq. ft.	100 sq. ft.
3. Kitchen & Verandah	100 sq. ft.	82.66 sq. ft.
4. Storage place for food & fuel	12 sq. ft.	12 sq. ft.
	<hr/> 328 sq. ft.	<hr/> 294.66 sq. ft.

and it was estimated that the twin block would cost Rs. 6,000/- in the plains and Rs. 6,360 in the hills. These specifications were accepted by the Housing Advisory Board and copies together with type plans were circulated to members with Circular Letter No. 16 of the 30th January, 1959, which is reproduced in the appendices to this report.

At the instance of the employers' representatives the Chief Inspector of Plantations agreed to certain modifications in the specifications, not as regards area and size, but as regards materials to be used. These alternative specifications were also made known to members in Circular Letter No. 16 but it was pointed out that if they were used the gardens would not be able to secure loans under the Plantation Labour Housing Scheme Rules, 1958, to which reference is made elsewhere in this report.

The Advisory Board also gave consideration to the procedure which should be followed in dealing with applications submitted by tea gardens for exemption under Rule 47 of the West Bengal Plantation Labour Rules from the obligation to construct their quota of houses in a particular year. As a result of the discussions the various interests represented on the Board were asked to submit their views in writing on the circumstances in which exemptions might be granted. The Association submitted its views in this connection in a letter dated the 1st October, 1958 in which it was suggested that an estate should be excused from the statutory obligation to build houses

in any year which followed a year of loss, it being left to the estate to build as many houses as its circumstances permitted. As regards other cases each application would have to be dealt with on its individual merits but the Housing Committee would have to bear in mind that costs and circumstances had changed considerably since the target of 8% per year had been laid down for labour housing. The Association's representation, which is reproduced in the appendices to this report, will be considered by a meeting of the Advisory Board along with the views of the other Producer Associations concerned at a meeting to be held on the 9th March, 1959.

**Air Services in the Dooars.**— The various air fields in the Dooars continued to function successfully under the control of the local air field Committees and the aircraft operated by the Dooars Branch provided a valuable service throughout the year. The Sub-Committee are generally satisfied that the Branch Air scheme serves a useful purpose. As in past years Messrs. Jamair Co. Private Ltd. were retained to provide air services between Calcutta and the Dooars and gardens in the Dooars agreed to ship 2½% of their crops as backloads by that Company.

Towards the end of the year the Association's Dooars Branch entered into an agreement with Messrs. Associated Air Works for an experimental period of one year whereby the Branch Air Scheme would be operated by Associated Air Works in return for the payment of a monthly fee by the Branch.

**West Bengal Estates Acquisition Act, 1953.**— The Committee to examine land utilization in West Bengal, to which reference was made in the 1957 Annual Report and on which the Association is represented by the Deputy Chairman, held two meetings during the year, both in Darjeeling, on the 14th, 17th and 18th March and the 9th and 10th June, at which the claims of individual gardens were heard, as in previous years. While generally speaking less land was recommended for acquisition than had been feared, in a few cases it appeared that less than

justice was done to individual estates, and the members concerned were assisted with advice on the presentation of their cases to the Board of Revenue.

It appeared from decisions taken at the Committee meetings that the importance of jotes in a garden's economy is coming to be more and more recognized, also the contention that "purposes necessary for the manufacture of tea" included also such items as hats, bazars, khet and the like, the community's needs being considered and not merely those of the factory or the actual tea bushes.

Representations were also made to the Committee, the Director of Land Records and the Board of Revenue, regarding the renewal of leases and the difficulties inherent in a system of annual renewal were explained. An assurance was obtained that there was no intention of changing the nature of the existing leases or of taking advantage of anyone who signed an annual lease as a temporary measure. Although the outlook remains to a certain extent one of anxiety, the Committee has on the whole shown moderation in its deliberations and the deprivations are not generally as serious as once seemed likely. Some 48 gardens remain to be considered.

**West Bengal Agricultural Income Tax.**— (a) *Amendment to the Act.*—An Amendment to the Bengal Agricultural Income Tax Act, 1944 which received the assent of the Governor on the 13th January, 1958 was applied with effect from the 1st April. Its effect was to increase the rates of tax payable by agricultural companies from 4 annas to 40 naye paise in the rupee. Representations to the Chief Minister had proved unavailing but it was hoped that the revenues derived from the increase would be used substantially in the tea districts. The Chief Minister also agreed that Government would issue administrative instructions which would have the effect of excluding from returns under the Act any produce of a garden such as fuel, thatch, bamboo etc. unless it were sold. At the end of the year however Government's orders in this connection were still awaited.

(b) *Test Case*.—The Test Case which the Association had filed on the validity of the ruling that thatch, bamboo etc. were not agricultural income under the Act, unless sold, was decided against the Association in the Calcutta High Court on the 11th September, 1957. The Association, therefore, instructed its legal advisers to apply for leave to appeal to the Supreme Court, which was granted on the 17th February, 1958. The Appeal had not been admitted by the end of the year but it was hoped that the case would be heard in 1959.

**Road Communications in North East India : Maintenance of Local Board Roads.**— During the year the Association has been pressing the Government of West Bengal to take action so that the increased income accruing from Agricultural Income Tax would be used for the improvement of communications in the plantation areas. A list of the Roads upon which the extra funds might be spent was submitted to the Development Commissioner and it has been urged that arrangements should be made to include the recommended projects in the forthcoming budgets.

**Roads in Darjeeling.**— The Deputy Commissioner of Darjeeling informed the Association that the Mirik Panighatta road has been included in the Second Five Year Plan although it cannot be assured that the project will in fact be taken up within the period specified. A survey has been made and the road if constructed will be of very definite value.

**Movement of Tea to Calcutta : The Guaranteed Transport Scheme.**— In last year's report details were given of the Guaranteed Transport Scheme introduced by the North Eastern Railway under which they guaranteed to deliver tea to Howrah, Chitpur and the K. P. Docks in not more than seven, seven and nine days respectively on the payment of a Quick Transit charge of six pies in the rupee of the total freight. This scheme continued to operate during 1958 and, despite occasional suspensions for operational reasons, proved to be of great benefit to gardens in Darjeeling which depends on it to get teas down to Calcutta as quickly as possible.

**Tuberculosis Sanatorium, Darjeeling.**— In 1957 a proposal was made by the Association that the Tea Board should endow six beds in the proposed Deshbandhu Tuberculosis Hospital in Darjeeling. Due to a dispute about the site the building of this hospital was postponed indefinitely, but an alternative proposal was made that the Tea Board should provide for the endowment of six beds in the S. B. Dey Sanatorium at Kurseong. This proposal will be discussed at the Tea Board's meeting in March, 1959.

**Training of Dhais at Darjeeling.**— The courses organized by the Deshbandhu Dai Training Society at Darjeeling continued to be held in 1958 and a number of tea garden nominees attended, applications for admission being channelled through the Association and the Tea Board.

**Darjeeling & Dooars Nursing Home.**— The Darjeeling and Dooars Nursing Home continued to function during 1958 and was in fact more extensively used. The rates of subscriptions remained unchanged as follows:—

For gardens in Darjeeling	Rs. 1/50 per acre
For gardens in Terai	„ 1/25 „ „
For gardens in the Dooars	
excluding Eastern Dooars	„ 0/60 „ „
For gardens in the Eastern Dooars	„ 0/40 „ „
Special Health Service Scheme	„ 1/50 „ „

These rates will be maintained for the 1959 subscription. A number of gardens however resigned from membership during 1958.

**The West Bengal Factories Rules 1958.**— Copies of the West Bengal Factories Rules, 1958, which were published in the Calcutta Gazette of the 18th July, 1958, were issued to members for insertion in Volume II of the Labour Legislation Manual. A guidance note listing the forms and registers which would have to be maintained by tea gardens under the rules was issued to members under Circular letter No. 99 of the 15th September, 1958.

**The West Bengal Factories (Exemption) Rules 1958.**— The West Bengal Factories (Exemption) Rules 1958, which were

published in the Calcutta Gazette of the 29th May, 1958, were issued to members in Circular Letter No. 102 dated the 24th September, 1958 together with a revised guidance note setting out a complete list of exemptions available to tea garden factories in West Bengal.

**Dooars Chaplaincy Scheme.**— On the recommendation of the Darjeeling and Dooars Sub-Committee Agency Houses with interests in the Dooars increased their contributions to the Dooars Chaplaincy Scheme from Rs. 75/- per garden to Rs. 150/- per garden in 1958.

**St. Andrew's Church, Darjeeling.**— Following reports that the fabric of St. Andrew's Church, Darjeeling was in a serious state of decay the Church was surveyed by a qualified architect and estimates were obtained which showed that an expenditure of approximately Rs. 10,600/- would be necessary for the satisfactory restoration of the Church. Of this amount a sum of Rs. 4,200/- was raised locally but as the Church authorities had no funds of their own to undertake the repairs they appealed to the Association for assistance. Agency Houses with interests in Darjeeling agreed to contribute at the rate of 33 nP. per acre and a sum of Rs. 5,862/84 was collected and forwarded to the St. Andrew's Church Restoration Fund through the Darjeeling Branch.

**Darjeeling Chaplaincy Fund.**— During the year under review Agency Houses' gardens in the Darjeeling District contributed as in previous years at the rate of 26.2 nP. per acre to the Darjeeling Chaplaincy Fund for the maintenance of a Chaplain in that area. The total sum collected at this rate amounted to Rs. 4815.86 and this sum together with a sum of Rs. 440.12 received from a member on account of 1957 was paid to the Bishop of Barrackpore under whose jurisdiction Darjeeling falls.

Royal Exchange,  
Calcutta, 23rd February, 1959.

G. KYDD,  
Chairman,  
Darjeeling & Dooars  
Sub-Committee.



REPORT OF THE SCIENTIFIC DEPARTMENT  
SUB-COMMITTEE FOR THE YEAR ENDING  
31ST DECEMBER, 1958

The following persons served as members of the Scientific Department Sub-Committee during 1958.

Mr. N. S. Coldwell, M.C. (Chairman)	...	Messrs. James Finlay & Co., Ltd.
Mr. P. B. Nicholls (Vice-Chairman)	...	Messrs. Williamson Magor & Co., Ltd.
Mr. E. H. Adams	...	Messrs. Jardine Henderson Ltd.
Mr. D. L. Betts	...	Messrs. Gillanders Arbuthnot & Co., Ltd.
Mr. A. C. H. Dolphin	...	Messrs. Shaw Wallace & Co., Ltd.
Mr. A. K. J. Henderson Sir Richard Duckworth, Bt.	} }	Messrs. James Warren & Co., Ltd.
Mr. G. Kydd Mr. W. H. G. Baird	} }	Messrs. Octavius Steel & Co., Ltd.
Mr. G. F. Oldham Mr. B. Mitter	} }	Messrs. Andrew Yule & Co., Ltd.
Mr. J. Saddler, M.B.E.	...	Messrs. Macneill & Barry Ltd.
Mr. C. D. Wilson Mr. H. K. Fitzgerald	} }	Messrs. Balmer Lawrie & Co., Ltd.

**Organisation of the Tocklai Experimental Station.**— At the end of the year under review the Senior Staff at the Experimental Station consisted of:—  
*Tocklai Establishment*—

Director	...	Mr. H. Ferguson
Scientific Officer (Headquarters)	...	Mr. A. D. Swan

Advisory Officer (under training)	Mr. W. Hadfield
Maintenance Engineer	Mr. N. C. Barua

*Botanical Branch—*

Senior Botanist and Plant Physiologist ...	... Dr. W. Wight
Plant Physiologist ...	... Dr. D. N. Barua
Selection Officer ...	... Mr. M. J. Green
Assistant Officer ...	... Mr. P. K. Barua

*Agricultural Branch—*

Senior Agriculturist ...	... Mr. S. K. Dutta
Assistant Agriculturist ...	... Mr. S. K. Basu
Agronomist ...	... Dr. K. N. Sharma

*Soil Chemistry—*

Senior Physical Chemist ...	... Mr. N. G. Gokhale
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*Tea Chemistry and Technology—*

Senior Bio-Chemist	Dr. I. S. Bhatia
Assistant Bio-Chemist ...	... Dr. N. B. Chanda
Tea Taster ...	... Mr. J. M. Trinick

*Plant Pathology—*

Senior Entomologist ...	... Dr. G. M. Das
Mycologist ...	... Mr. K. C. Sarmah
Testing Officer ...	... Dr. T. D. Mookherjea

*Statistics—*

Senior Statistician ...	... Dr. A. R. Sen
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*Engineering Department—*

Senior Research Engineer ... Mr. I. McTear

Assistant Research Engineer Mr. D. N. Borbora

*Organisation in the Advisory Services*

**ASSAM**

Senior Advisory Officer ... Mr. P. M. Glover

Advisory Officer, North Bank Mr. D. J. Gray

Additional Advisory Officer Dr. P. C. Sharma

Advisory Officer, Cachar ... Mr. E. D. Heath

**WEST BENGAL**

Senior Advisory Officer ... Mr. R. I. Macalpine

Advisory Officer ... Mr. W. J. Grice

Assistant Advisory Officer ... Mr. H. Mitra

**Staff.**— (a) *Leave.*—The Director was on leave and duty in the United Kingdom from 9th June to 30th July, his place being taken by Dr. Wight. Mr. Swan the Scientific Officer (Head-quarters), was on leave from May to October and Mr. D. J. Gray, Advisory Officer, North Bank, was granted special leave in October and November to get married. Dr. D. N. Barua, Plant Physiologist, spent a long leave in India from March to June which included duty visits to other research stations. Mr. Trinick, the Tea Taster, proceeded on leave to the U.K. in December. Mr. D. J. Wood left on retirement on 20th April.

(b) *Visits.*—Dr. G. M. Das, Entomologist, and Mr. S. K. Dutta, Agriculturist, paid duty visits to the U.K. from June to November and from April to October respectively. Mr. N. G. Gokhale, Physical Chemist, was a member of an Indian Government Trade Delegation to the U.S.S.R. from May to August. Mr. M. J. Green, Selection Officer, and Mr. W. J. Grice, Advisory Officer, Darjeeling attended a symposium on Tea Planting and Rehabilitation in Ceylon in November and December.

(c) *Promotions etc.*—

(i) The Director has been offered and has accepted a new contract for 3 years.

(ii) Mr. I. McTear, Senior Research Engineer, agreed to accept a new contract for a further period.

(iii) Tea Chemistry and Technology Branch:—

Mr. J. M. Trinick, Tea Taster, was granted Senior Officer allowance from 18th May.

(iv) Botanical Branch:—

Mr. M. J. Green, Selection Officer, was granted Senior Officer allowance from 28th June.

(v) Agricultural Branch:—

Dr. K. N. Sharma, Agronomist, was confirmed in his appointment in the Additional Officer Grade in July.

(vi) Headquarters:—

Mr. N. C. Barooah, Maintenance Engineer, was confirmed in his appointment in the Additional Officer Grade in June.

(d) *New Appointments.*—

Statistical Branch:—

Dr. A. R. Sen, Senior Statistician, was appointed in the Officer Grade on 12th March.

Tea Chemistry and Technology:—

Dr. I. S. Bhatia, Senior Biochemist, was appointed in the Officer Grade on 15th August.

Plant Pathology:—

Dr. T. D. Mookherjea, Testing Officer, was appointed on 13th February in the Additional Officer Grade.

(e) *Accommodation.*—

(1) *Tocklai.*—During the year the re-building of the bungalow, destroyed by fire in 1957, was completed and occupied by Mr. P. M. Glover. One new bungalow was also completed and occupied by Mr. M. J. Green. Mr. Green's bungalow then became available for Mr. W. Hadfield.

(2) *Advisory Branches.*—Negotiations commenced and are now being finalized for the purchase of a house in Darjeeling for Mr. W. J. Grice. Negotiations were also finalized regarding the purchase of the bungalow and adjacent land occupied by Mr. E. D. Heath at Silcoorie in Cachar. Construction continued of the new bungalow for Mr. D. J. Gray on the North Bank and this is expected to be completed early in 1959.

**Branches.**— In the Physico Chemical Branch work continued on the variation of chemical composition of tea under various conditions. Investigation into recovery of Phosphate by green crop, manured by superphosphate, and indigenous rock phosphate continued. Results showed a much higher rate of recovery in the case of superphosphate. Investigations into the changes in soil nitrogen under varying shade conditions commenced during the year, and the work on the complete chemical analysis of tea leaf was continued.

The Botanical Branch continued its work on tea breeding and propagation, and an advisory service on the latter was instituted at the beginning of the year. Several new clones and a biclonal progeny have reached the stage of testing. Work on Morphology continued to concentrate on the study of calcium oxalate crystals and their relationship to types of tea and manurial treatments, and the relationship of these to yield and quality. Studies of the effect of shade have been continued with a view to elucidating the physiological relationship between tea and artificial shade and tree shade.

The Agricultural Branch as usual conducted a large number of experiments during the year many of which are of long term

duration. The main subjects of investigation were Manuring, Shade and Pruning, 58, 14 and 26 experiments respectively, being in progress. A further 24 long and short term experiments were conducted on other aspects of tea cultivation. Results during the year indicate nitrogen manuring as significantly beneficial in mature tea and phosphate and potash as beneficial in young tea.

The Pathology Branch continued its investigation into various pests and diseases of tea, the main ones being Red Spider, Eelworm, Purple mite, Thrips and Jassids in the Entomology section and Tea flower disease, and Root rots in the Mycology section. The recently established Pesticide Testing Unit initiated work on the screening of pesticides and herbicides, and on tainting and residue tolerance.

In the Biochemical department work was carried out on the chemical basis of quality, the chemical differentiation of species etc., the volatile substances of tea, carbohydrates of tea, estimation of polyphenols in tea, and on the effect of water on the quality of made tea.

The Statistical Branch was established during 1958. A sample survey on pests and diseases was initiated on a fairly small scale and now extends to 27 gardens. Some of the data on plucking and rainfall etc. previously collected by the Station were analysed and summarised.

The development of improved machinery continued to engage the attention of the Engineering Branch. Further investigations were made into the mechanical harvesting and pruning of tea, and connected manufacturing trials were carried out. The continuous withering machine ex U.K. was installed and tested, the tests this year being mainly confined to mechanical and combustion tests. Modifications were made to the Rotovane and Continuous Roller No. 2 and commercial tests carried out, and the Association once again gratefully acknowledges the assistance and co-operation rendered by the Dhoolie Tea Company and The Kanan Devan Hills Produce Co., Ltd. Manufacturing tests were conducted on the subject of drying tea by direct heat methods and by a continuous alternating drier.

The Advisory Services were again well used during 1959. In Assam, including the South Bank, North Bank, and Cachar 274 member gardens were visited and 64 non-member gardens. In West Bengal, including Dooars, Darjeeling and Terai, 216 member gardens and 49 non-member gardens were visited. The Advisory branches on the North Bank and in Darjeeling and Terai became fully effective during the year.

Duplicates and modifications of many of the Borbhetta experiments were conducted in all districts under the supervision of Advisory Officers. These experiments are conducted in co-operation with the Agricultural Branch at Tocklai.

Specialist advice was given by scientific and technical officers from Tocklai when required. In particular the Botanical Branch Selection Officer was engaged full time on advisory work in tea propagation and the taster gave advice on manufacture as far as his other duties permitted. Advice on the installation and operation of Rotorvanes was given to several gardens.

**Annual Conference.**— The Tocklai Annual Conference was held at the Experimental Station from the 11th to 13th November. The subject this year was "Engineering Development and Manufacture." The Conference was highly successful and delegates were greatly interested in the papers read and the demonstrations given. A notable feature was an address given by Dr. E. A. H. Roberts on his investigations into the chemistry of made tea.

**Annual Lecture Courses.**— Three general lecture courses were held at Tocklai in February and March. Each course was attended by 25 nominees of members and other producer Associations. The courses were conducted as usual by the Advisory Officers and consisted of lectures and practical demonstrations. Two Vegetative Propagation Courses were also held in November, each attended by 20 nominees from members of the Association.

**Jorhat Exhibition.**— For the second year Tocklai ran a stall at the Jorhat Exhibition in February. Various aspects of tea

culture and manufacture and of machinery development were displayed by the use of samples, charts and photographs. The display was undertaken by the Advisory Branch.

**Labour Relations.**— (i) A Tribunal was set up to adjudicate on a dispute with the Tocklai Employees' Union regarding their terms of service. Hearings were completed by the end of the year, but the award has not yet been announced.

(ii) A Tribunal also commenced regarding the discharge of an employee (subsequently deceased). This case has been referred to the High Court.

Labour relations on the whole remained good.

**Visits.**—

- (a) Dr. Ramamurthi of Messrs. Tata Fison Ltd. visited Tocklai during October and November to carry out experiments relating to the control of eelworm.
- (b) Dr. E. A. H. Roberts of the London Laboratory paid a short visit during November in connection with the investigation into the chemistry of made tea. He attended the Annual Conference, where he addressed delegates. Discussions also took place with the Director and with Dr. I. S. Bhatia, Senior Biochemist, as also with members of the Scientific Department Sub-Committee at Tocklai.
- (c) Mr. W. G. L. Austin of Plant Protection Ltd. left on the 26th May. He had been helping with advice in carrying out experiments designed to ascertain means of combating blights and diseases in the field.
- (d) As in former years there were many visitors to Tocklai. These included a Delegation of Senior Representatives of the Russian Tea Industry.

**Tea Board Research Liaison Committee.**— The Director continued to represent the Association on the Tea Board Research Liaison Committee and attended meetings as required throughout the year. He was also in constant touch with the Tea Board on other matters.



**Scientific Department Publications.**— In addition to the usual Annual and Quarterly Reports the following publications were issued by the Scientific Department during the year.

*Articles*

1. Life Expectation of Indian Tea Plantations by W. Wight.
2. Enzymic Oxidation of Polyphenols to Banzotropolones by E. A. H. Roberts.
3. Tetanus—by Dr. S. K. Sen.
4. Rate of Calcium Loss Resulting from Ammonium Sulphate Treatment of Tea Soil by N. G. Gokhale.
5. Murexide Test in Paper Chromatography by N. B. Chanda and S. Chakravarty.
6. Pretreatment of Tea Cutting for Distribution by Mail by W. Wight.
7. The Agrotype Concept in Tea Taxonomy by Dr. W. Wight.
8. The Chemistry of Tea Manufacture in N. E. India by E. A. H. Roberts.
9. *Septobasidium Theae* Beedijn and Steinmann from Assam by K. C. Sarma and V. Agnihothrudu.
10. The Phenolic Substances of Manufactured Tea II—Their origin as Enzymic Oxidation products in Fermentation by E. A. H. Roberts.
11. The Scope of Mechanization in Tea Production in North East India by P. M. Glover.
12. Agrotype Concept in Chemical Analysis of Tea by Dr. W. Wight.
13. A Statistical Proof of the Seasonal Variation of Soil pH by N. G. Gokhale and A. K. Sen Gupta.

14. Paper Chromatography as an aid to the Taxonomy of Thea Cameilias by E. A. H. Roberts W. Wight and D. J. Wood.
15. Notes on Fungi from North East India, I. A. New Genus of Tuberculariaceae by V. Agnihotrudu.
16. The Phenolic Substances of Manufactured Tea III—Ultra violet and Visible Absorption Spectra by E. A. H. Roberts and Miss D. M. Williams.
17. Effect of Termite Activity on the Chemical Properties of Tea Soils by N. G. Gokhale, S. N. Sharma, N. G. Bhattacharyya and J. S. Dutta.
18. Effect of Prolonged Ammonium Sulphate Treatment on the Calcium Status of A Tea Soil by N. G. Gokhale and N. G. Bhattacharyya.
19. Species Hybrids of Tea By D. J. Wood and P. K. Barua.

*Journals*

1. Two and A Bud (Tocklai News Letter) Vol. V, Nos. 1, 2, 3, 4.
2. Cachar Quarterly Vol. III, Nos. 1, 2, 3, 4.

*Tea Encyclopaedia Serials*

- 1/1. Encyclopaedia of Tea.
- 2/1. Indexing of Tocklai Clones.
- 8/2. Black Rot.
- 9/3. The Early Treatment and Manuring of Young Tea.
- 17/3. Installation of Meteorological Instruments and Meteorological Observations.
32. Rat Poisons.
- 37/1. Appearance of Dry Tea.
- 55/2. Withering and its Relation to quality.

- 82/1. Notes on Bamboos.
- 94/1. Scavenger Termites.
- 103/1. Green Caterpillar—Defoliating nursery and Young shade plants.
- 105. Replanting of Tea.
- 107/1. How to send soil samples from proposed Nursery sites.
- 119. Control of Diseases of Green Crops.
- 120. Paddy Cultivation.
- 121. Handling of Plant Protection Products and Hazard to operators.
- 122. Classified Index of Encyclopaedia of Tea.
- 123. General Index of Tea Encyclopaedia.
- 124. Vegetative Propagation—1959.
- 125. Selective Nurseries.
- 126. Clonal Selection Schemes—Basic Programme for Selection and Propagation.
- 127. Clonal Selection Schemes—Clonal trials & Records.
- 128. Clonal Selection Schemes—Nucleus clones.
- 129. Clonal Selection Schemes—Field Selection Methods.

N. S. COLDWELL,

Royal Exchange,

*Chairman.*

CALCUTTA.

*Scientific Department*

23rd. February 1959.

*Sub-Committee.*

**INDIAN TEA ASSOCIATION.**

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**STATEMENTS OF ACCOUNTS**

*For the year 1958.*

**INDIAN TEA**  
***BALANCE SHEET***

LIABILITIES.			Rs.	nP.	Rs.	nP.
CAPITAL ACCOUNT :—						
As per last Balance Sheet	...	...	35,99,990	93		
Add Surplus for the year	...	...	31,20,580	41		
			67,20,571	34		
Less amount transferred to Scientific Department	...	...	37,33,545	89	29,87,025	45
SPECIAL LEVY FOR LEGAL EXPENSES :—						
As per last Balance Sheet	...	...	77,920	59		
Less expended during the year	...	...	38,050	65	39,869	94
SUPERANNUATION FUND :—						
As per last Balance Sheet	...	...	4,00,000	00		
Addition during the year	...	...	4,00,000	00	8,00,000	00
SUNDRY CREDITORS :—						
For Expenses	...	...	57,645	71		
„ Other Finance	...	...	10,101	47		
Lokapriya Bordoloi Memorial Fund	...	...	40,601	19		
Planters Amenities Fund	...	...	63,816	45		
Staff Savings Fund	...	...	8,556	24		
Calcutta School of Tropical Medicine	...	...	89	97		
Advance Subscriptions	...	...	73,146	42		
Deposit a/c. Foodstuff	...	...	41,529	63	2,95,487	08
TOTAL RS.			...	...	41,22,382	47

**AUDITORS' REPORT.**

We have audited the foregoing Balance Sheet of Indian Tea Association as at 31st December, 1958 and the Income and Expenditure Account for the year ended on that date in which have been incorporated the certified returns from the Indian Tea Association, London. We have obtained all the information and explanations we have required. Subject to our report of even date concerning the returns from the Director, Tocklai Experimental Station, in our opinion the Balance Sheet sets forth correctly the position of the Association according to the best of our information and the explanations given to us and as shown by the books of the Association.

Calcutta, the 4th March 1959.

LOVELOCK & LEWES,  
Chartered Accountants.

## ASSOCIATION.

as at 31st December, 1958.

ASSETS				Rs.	nP.	Rs.	nP.
FIXED CAPITAL EXPENDITURE (As per Schedule)							
Labour Department	...	...	...	7 78,291	00		
Engineering Department	...	...	...	2,81,764	00		
General	...	...	...	1,99,181	00	12,59,236	00
OUTSTANDINGS							
Subscriptions	...	...	...	1,43,878	24		
Interest accrued	...	...	...	8,295	56		
Sundries	...	...	...	52,179	73	2,04,353	53
ADVANCES				...	...	1,12,531	34
DEPOSITS							
Telephone	...	...	...	5,400	00		
Sundries	...	...	...	3,115	00	8,515	00
INVESTMENT at Cost							
3% Loan 1959/61		for Rs. 3,00,000/-		3,03,656	25		
3½% National Plan Bonds							
1961	7,50,000/-			7,44,609	37		
3½% Bonds 1962	1,01,800/-			99,636	75		
4% Loan 1960/70	1,00,000/-			1,01,468	75	12,49,371	12
CASH							
With State Bank of India on Current A/c.				8,56,573	50		
-do- on Fixed Deposit Account				4 00,000	00		
With Indian Tea Association, London, at National Overseas & Grindlays Bank Ltd.	£452-13-9			6,185	31		
-do- a/c. Development Panel at National Overseas & Grindlays Bank Ltd., London	£1,226-11-7			11,057	71		
With Principal, Ross Institute a/c. B. C. G. at United Bank of India on Current a/c.				28	26		
With Adviser, Shillong at State Bank of India	Rs. 13,416.05						
On hand	114.65			13,530	70		
With Labour Adviser, Darjeeling Branch, Indian Tea Association on Imprest Account				1,000	00	12,88,375	48
TOTAL RS.				...	...	41,22,382	47

W. D. BRYDEN,  
Secretary.L. T. CARMICHAEL,  
Chairman.

## INDIAN TEA

*Schedule of Fixed*

	Cost to 31st December 1957.		Additions during the year 1958		Sales during the year 1958	
	Rs.	nP.	Rs.	nP.	Rs.	nP.
<b>1. LABOUR DEPARTMENT.</b>						
Bungalow & Staff Quarters :						
Jorhat A/c Labour Officer ...	1,43,009	62	.....	...	.....	...
A/c Assistant Labour Officer ...	1,68,576	09	19,225	00	.....	...
Dooars A/c Labour Officer ...	3,17,642	86	.....	...	.....	...
A/c Assistant Labour Officer ...	1,82,591	76	.....	...	.....	...
Sonabhel A/c Labour Officer ...	40,407	59	.....	...	.....	...
A/c Assistant Labour Officer ...	2,04,538	51	11,768	11	.....	...
Secretary's Bungalow at Surma Valley ...	...	...	36,276	75	.....	...
Office Equipment ...	22,576	41	4,478	51	.....	...
Bungalow Furniture ...	83,037	95	3,286	26	.....	...
Leasehold land at Darjeeling ...	3,977	50	.....	...	.....	...
Total Rs. ...	11,66,358	29	75,034	63	.....	...
<b>2. ENGINEERING DEPARTMENT</b>						
Withering Chamber ...	66,148	81	.....	...	.....	...
Machine Tool Equipment and Instruments ...	33,710	75	7,767	21	.....	...
Furniture and Fittings ...	10,473	32	.....	...	.....	...
Bungalow ...	1,20,189	67	.....	...	.....	...
Power House & Workshop Building ...	53,933	94	.....	...	.....	...
Electrical Installation ...	1,51,187	86	308	73	.....	...
Pilot Factory & Prototype Machinery ...	3,55,523	56	61,187	93	.....	...
Engineer's Office at Tocklai ...	...	...	12,174	53	.....	...
Engineering Staff Quarters ...	31,340	32	...	...	.....	...
Total Rs. ...	8,22,508	23	81,438	40	.....	...
<b>3. GENERAL</b>						
Motor Cars ...	1,86,111	63	35,743	13	11,094	47
Advisers' Air Conditioning Plant ...	28,727	59	5,464	60	.....	...
Advisers' Furniture and Fittings ...	52,050	49	16,709	24	106	50
Furniture and Fittings ...	11,274	06	3,838	50	.....	...
Shillong Adviser's Office equipment ...	3,965	21	.....	...	.....	...
Advisers' equipment ...	3,781	62	.....	...	.....	...
Total Rs. ...	2,85,910	60	61,755	47	11,200	97

## ASSOCIATION.

*Capital Expenditure*

Cost to 31st December 1958		DEPRECIATION						Balance as at 31st December 1958	
		to 31st December 1957		For 1958		to 31st December 1958			
Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.	Rs.	nP.
1,43,009	62	66,127	62	7,688	00	73,815	62	69,194	00
1,87,801	09	38,538	09	14,926	00	53,464	09	1,34,337	00
3,17,642	86	1,20,688	86	19,695	00	1,40,383	86	1,77,259	00
1,82,591	76	44,651	76	13,794	00	58,445	76	1,24,146	00
40,407	59	15,814	59	2,459	00	18,273	59	22,134	00
2,16,306	62	36,577	51	17,973	11	54,550	62	1,61,756	00
36,276	75	...	...	3,627	75	3,627	75	32,649	00
27,054	92	22,576	41	4,478	51	27,054	92	...	...
86,324	21	23,194	95	6,313	26	29,508	21	56,816	00
3,977	50	3,977	50	...	...	3,977	50	...	...
12,41,392	92	3,72,147	29	90,954	63	4,63,101	92	7,78,291	00
66,148	81	66,148	81	.....	...	66,148	81	...	...
41,477	96	27,571	75	6,953	21	34,524	96	6,953	00
10,473	32	4,227	32	625	00	4,852	32	5,621	00
1,20,189	67	49,219	67	7,097	00	56,316	67	63,873	00
53,933	94	17,598	94	3,633	00	21,231	94	32,702	00
1,51,496	59	87,520	86	15,994	73	1,03,515	59	47,981	00
4,16,711	49	2,40,127	56	88,291	93	3,28,419	49	88,292	00
12,174	53	.....	...	1,217	53	1,217	53	10,957	00
31,340	32	3,134	32	2,821	00	5,955	32	25,385	00
9,03,946	63	4,95,549	23	1,26,633	40	6,22,182	63	2,81,764	00
2,10,760	29	60,138	59	34,521	70	94,660	29	1,16,100	00
34,192	19	8,699	59	2,549	60	11,249	19	22,943	00
68,653	23	15,180	49	5,347	74	20,528	23	48,125	00
15,112	56	4,950	06	1,016	50	5,966	56	9,146	00
3,965	21	779	21	319	00	1,098	21	2,867	00
3,781	62	3,781	62	...	...	3,781	62	...	...
3,36,465	10	93,529	56	43,754	54	1,37,284	10	1,99,181	00



## INDIAN TEA

INCOME AND EXPENDITURE ACCOUNT

EXPENDITURE.	Rs.	nP.	Rs.	nP.
To Contribution to Bengal Chamber of Commerce and Industry ...	...	...	3,00,000	00
„ Establishment ...	50,589	51		
„ Printing ...	18,879	67		
„ Stationery ...	10,667	08		
„ Books and Newspapers ...	6,089	05		
„ Postages ...	6,878	55		
„ Telegrams ...	2,456	94		
„ Telephones ...	2,849	88		
„ General Charges ...	8,377	29		
„ Travelling ...	33,413	60		
„ Audit Fee ...	2,000	00		
„ Income Tax on Security Interest ...	17,540	30		
„ Sundry Subscriptions ...	29,780	00		
„ Pensions and Gratuities ...	20,700	62		
„ Law Charges ...	36,418	25		
„ Depreciation ...	2,61,611	32	5,08,252	06
„ Advisers' salaries and expenses ...	3,23,548	79		
„ Statistical Department Expenses ...	38,841	08		
„ Contribution to I. T. A. London ...	41,405	21		
„ Iron and Steel Control ...	3,000	00		
„ B. C. G. Expenses ...	4,777	76		
„ Engineering Department Expenses ...	2,19,221	56		
„ Shillong Adviser's Expenses Rs. 1,12,760.02				
Less Contributions 8,790.00				
	1,03,970	02		
„ Contribution to Terai Planters Association ...	19,000	00		
„ Labour Department Expenses :				
Assam Branch ... ✓	2,07,111	74		
Surma Valley Branch ... ✓	33,731	77		
Darjeeling Branch ... ✓	30,952	71		
Dooars Branch ... ✓	1,10,988	97	11,36,549	61
„ Contribution to Superannuation Fund ...	...	...	4,00,000	00
„ Donation ...	...	...	11,332	00
„ Surplus for the year carried to Balance Sheet ...	...	...	31,20,580	41
Total Rs. ...	...	...	54,76,714	08

**ASSOCIATION***for the year ended 31st December, 1958.*

INCOME.				Rs.	nP.	Rs.	nP.
By Subscriptions	...	...	...	...	...	53,95,486	83
„ Interest	...	...	...	...	...	50,558	50
„ Royalty on Prototype Machinery	...	...	...	...	...	26,250	00
„ Profit on sale of Motor Cars	...	...	...	...	...	4,418	75
TOTAL Rs.				...	...	54,76,714	08

## INDIAN TEA

Scientific

*BALANCE SHEET as at*

LIABILITIES	Rs.	nP.	Rs.	nP.
<b>CAPITAL ACCOUNT</b>				
As per last Balance Sheet ...	16,23,535	27		
Add Amount transferred from Indian Tea Association General Account ...	37,33,545	89		
	53,57,081	16		
Less Deficit for the year as per Income and Expenditure Account ...	30,44,338	58	23,12,742	58
<b>SUNDRY CREDITORS</b>				
For Expenses ...	1,19,607	60		
Other Finance ...	24,128	58	1,43,736	18
<b>LONDON ADVISORY COMMITTEE</b>				
Overdraft at National Overseas & Grindlays Bank Ltd. London — £ 14-5-6	...	...	190	76
<b>TOTAL Rs.</b> ...	...	...	24,56,669	52

**AUDITORS' REPORT.**

We have audited the foregoing Balance Sheet of the Indian Tea Association Scientific Department as at 31st December 1958, and the Income & Expenditure Account for the year ended on that date in which are incorporated the certified returns from the Indian Tea Association, London. We have obtained all the information and explanations we have required. Subject to our report of even date concerning the returns from the Director, Tocklai Experimental Station, in our opinion, the Balance Sheet exhibits a true and correct view of the state of affairs of the Association according to the best of our information and the explanations given to us and as shown by the books of the Association.

LOVELOCK & LEWES,  
Chartered Accountants.

Calcutta, the 4th March, 1959.

## ASSOCIATION.

## Department.

31st December, 1958.

ASSETS.	Rs.	nP.	Rs.	nP.
<b>FIXED CAPITAL EXPENDITURE</b> (as per Schedule)				
Tocklai Land & Buildings ... ..	11,47,709	92		
Air Conditioning Plant ... ..	7,724	00		
Electrical Installation ... ..	73,633	00		
Internal Telephone Installation ... ..	3,810	00		
Water Supply ... ..	25,767	00		
Tea Factory Machinery ... ..	8,343	00		
Laboratory Apparatus & Equipment ... ..	65,394	00		
Laboratory Fittings ... ..	100	00		
Advisory Officers' Bungalows ... ..	47,743	00		
Furniture & Fittings ... ..	2,26,396	00		
Motor Car ... ..	1,50,350	00		
Meteorological Enclosures ... ..	6,491	00	17,63,460	92
<b>OUTSTANDINGS</b> (includes Rs. 277'47 Considered doubtful) ... ..			11,179	70
<b>DEPOSITS</b> ... ..			1,024	31
<b>ADVANCES</b> ... ..			3,31,196	03
<b>STOCK OF STORES ON HAND</b> ... ..			81,483	00
<b>CASH</b>				
With State Bank of India on Current Account ... ..	79,483	58		
With Director, Tocklai Experimental Station :				
At United Bank of India, Jorhat, on Current Account ... ..	1,52,267	88		
In hand ... ..	30,042	93		
With Indian Tea Association, London a/c Investigation into Chemistry of made Tea				
At National Overseas and Grindlays Bank Ltd., London £ 477.11.2	6,378	52		
In hand ... .. £ 11. 8.7	152	65	2,68,325	56
<b>TOTAL RS.</b> ... ..			24,56,669	52

W. D. BRYDEN,  
Secretary.L. T. CARMICHAEL,  
Chairman.

## INDIAN TEA

## Scientific

## Schedule of Fixed

	Written down value on 31-12-57		Additions during 1958		Sales during 1958	
Tocklai Land and Buildings :—						
Buildings ... ..	5,37,100	00	6,17,934	52	...	...
Land ... ..	79,430	43	28,748	49	...	...
Electrical Installation ...	65,001	00	27,040	36	...	...
Internal Telephones ...	4,296	00	466	20	...	...
Water Supply ... ..	20,308	00	11,899	94	...	...
Tea Factory Machinery ...	9,270	00	...	...	...	...
Laboratory Apparatus and Equipment ... ..	42,483	00	39,259	27	...	...
Laboratory Fittings ...	100	00	...	...	...	...
Air Conditioning Plant ...	8,582	00	...	...	...	...
Advisory Officers' Bungalow and Staff Quarters —						
Dooars ... ..	11,959	00	...	...	...	...
Darjeeling ... ..	11,272	00	...	...	...	...
Cachar ... ..	29,346	00	471	60	...	...
Furniture and Fittings :—						
Tocklai Officers' Bungalow and Office Furniture ...	1,79,451	00	63,955	58	...	...
Advisory Officers' Bungalow & Office Furniture ...	8,287	00	1,859	83	2,000	00
Meteorological Enclosures ...	.....	...	7,212	50	...	...
	10,06,885	43	7,98,848	29	2,000	00
	Cost to 31-12-57		Additions in 1958		Sales in 1958	
Motor Cars ...	1,90,467	90	94,538	01	7,389	79

**ASSOCIATION****Department***Capital Expenditure*

Balance		Percentage of Depre- ciation	Depreciation in 1958		Balance as at 31-12-1958	
11,55,034	52	10%	1,15,503	52	10,39,531	00
1,08,178	92	...	...		1,08,178	92
92,041	36	20%	18,408	36	73,633	00
4,762	20	20%	952	20	3,810	00
32,207	94	20%	6,440	94	25,767	00
9,270	00	10%	927	00	8,343	00
81,742	27	20%	16,348	27	65,394	00
100	00	...	...		100	00
8,582	00	10%	858	00	7,724	00
11,959	00	10%	1,196	00	10,763	00
11,272	00	10%	1,127	00	10,145	00
29,817	60	10%	2,982	60	26,835	00
2,43,406	58	10%	24,341	58	2,19,065	00
8,146	83	10%	815	83	7,331	00
7,212	50	10%	721	50	6,491	00
18,03,733	72	...	1,90,622	80	16,13,110	92

Cost to 31-12-58	Depreciation up to 31-12-57	Depreciation during 1958	Total Depreciation	Balance as at 31-12-58
2,77,616.12	78,503.90	48,762.22	1,27,266.12	1,50,350.00

## INDIAN TEA

## Scientific

*Income and Expenditure Account*

EXPENDITURE	Rs.	nP.	Rs.	nP.
To Salaries, Allowances & Travelling etc. ...	16,90,931	29		
Office and Establishment ...	5,92,388	09		
Botanical Branch Expenses ...	3,434	26		
Agricultural Branch Expenses ...	3,50,442	87		
Tea Chemistry and Technology ...	15,276	66		
Plant Pathology ...	12,916	00		
Soil Physics Chemistry and Meteorology ...	10,546	28		
Statistical Branch Expenses ...	518	46		
Advisory Branch Expenses :				
Assam ...	47,095	23		
West Bengal ...	44,180	07	27,67,729	21
London and Calcutta Expenditure :				
London Advisory Committee Meeting Expenses ...	6,540	63		
Investigation into Chemistry of Made Tea ...	67,162	45		
Calcutta Expenditure ...	12,401	89		
London Expenditure ...	6,678	26	92,783	23
Bad Debt written off ...	...	...	7,230	07
Depreciation ...	...	...	2,39,385	02
<b>TOTAL ...</b>	...	...	<b>31,07,127</b>	<b>53</b>

## ASSOCIATION

## Department

*for the year ended 31st December, 1958.*

INCOME				Rs.	nP.	Rs.	nP.
By Sale of Green Tea Leaf and Export							
Quota Rights	...	...	...	...	...	5,034	00
Sale of Publications	...	...	...	...	...	33,839	47
Advice Fee	...	...	...	...	...	16,917	28
Sundry Receipts	...	...	...	...	...	6,650	53
Excess Depreciation on Motor Car							
written back	...	...	...	...	...	347	67
Deficit Carried to Balance Sheet	...			...	...	30,44,338	58
TOTAL				...	...	31,07,127	53



## INDIAN TEA

## Provident

## BALANCE SHEET as at

LIABILITIES	Rs.	nP.	Rs.	nP.
<b>CAPITAL ACCOUNT</b>				
Employees' Subscriptions :				
To 31st December 1956 ...	6,66,894	92		
From 1st January 1957 to 31st March 1958 ...	1,77,688	22		
	8,44,583	14		
Less transferred to Ex-members' account	54,412	97	7,90,170	17
Interest on Subscription				
To 31st December 1956 ...	1,02,231	34		
Add Proportion of profit for the period ended 31st March 1958 ...	35,406	64		
	1,37,637	98		
Less transferred to Ex-members' account	10,343	14	1,27,294	84
Employer's Contribution :				
To 31st December 1956 ...	6,66,894	92		
From 1st January 1957 to 31st March 1958	1,77,688	22		
	8,44,583	14		
Less transferred to Ex-members' account				
account ... 49931.97				
Forfeited ... 4481.00	54,412	97	7,90,170	17
Interest on Contribution				
To 31st December 1956 ...	1,08,180	56		
Add Proportion of profit for the period ended 31st March 1958 ...	39,240	99		
	1,47,421	55		
Less transferred to Ex-members' account				
account ... 10019.02				
Forfeited ... 324.12	10,343	14	1,37,078	41
Employees' Optional Subscription				
To 31st December 1956 ...	35,369	60		
From 1st January 1957 to 31st March 1958	14,587	03		
	49,956	63		
Less Transferred to Ex-members' account	130	76	49,825	87
Interest on Optional Subscription				
To 31st December 1956 ...	3,601	75		
Add Proportion of profit for the period ended 31st March 1958 ...	2,360	89		
	5,962	64		
Less transferred to Ex-members' account	1	80	5,960	84
Carried over ...	.....	...	19,00,500	30

## ASSOCIATION

## Fund

31st March, 1968.

ASSETS		Rs.	nP.	Rs.	nP.
Investment (at Market Value)					
4% Loan 1960/70 for	Rs. 37,600	37,806	80		
3½% Howrah Bridge Loan					
1956/66 for	60,600	57,036	72		
3% Loan 1963/65	2,37,000	2,24,083	50		
3½% N P Bonds 1961	1,93,000	1,92,324	50		
3% Loan 1964	20,000	18,910	00		
3% Loan 1959/61	1,09,000	1,07,964	50		
2½% Loan 1961	79,500	75,405	75		
3½% N. P. Loan 1964	2,10,000	2,06,010	00		
3½% N. P. Bonds 1965	2,10,000	2,05,170	00		
3½% N. P. Bonds 1967	1,46,200	1,42,764	30		
4% Loan 1972	1,20,000	1,20,180	00		
12 years National Savings					
Certificates ...	3,00,400	3,80,750	00	17,68,406	07
Outstandings					
Employer's Contribution due ...	...	10,061	93		
Employees' Subscription due ...	...	10,037	67		
Employees' Optional Subscription due ...	...	1,799	45		
Accrued Interest on Investments	...	19,949	55		
Income Tax on Security Interest	...	2,020	16	43,868	76
Withdrawal for Insurance Purposes	...			80,820	59
Advance ...	...			2,281	45
CASH					
With State Bank of India on Current A/c.				30,522	57
Carried Over ...	...	...	...	19,25,899	44



**ASSOCIATION****Fund***31st March, 1958.*

ASSETS—(Contd.)		Rs.	nP.	Rs.	nP.
Brought Forward	...	.....	...	19,25,899	44
Total Rs.		.....	...	19,25,899	44

LOVELOCK & LEWES,  
*Managers*  
*Chartered Accountants*

(1) L. T. CARMICHAEL  
 (2) N. S. COLDWELL  
*Trustees*



## ASSOCIATION

**Fund**

*from 1st January 1957 to 31st March 1958.*

			Rs.	nP.	Rs.	nP.
By Interest	...	...	...		71,403	22
" Forfeiture	...	...	...		4,805	12
" Profit on revaluation of securities	...				1,380	26
Total Rs'	...	.....	...		77,588	60

**LOVELOCK & LEWES,**  
*Managers*  
*Chartered Accountants*

(1) L. T. CARMICHAEL  
(2) N. S. COLDWELL  
*Trustees*



# **INDIAN TEA ASSOCIATION**

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**CORRESPONDENCE SECTION**





**THE TEA RULES, 1954**

*(Amendments issued in 1958)*

*Notification dated New Delhi, the 1st January, 1958.*

*S.R.O.*.....[No. 8(4) Plant (A)/57].—In exercise of the powers conferred by Section 49 of the Tea Act, 1953 (29 of 1953), the Central Government hereby makes the following further amendments in the Tea Rules, 1954, the same having been previously published as required by sub-section (1) of the said section, namely:—

In the said Rules—

- (1) for sub-rule (1) of rule 5, the following sub-rule shall be substituted, namely—

“(1) A member of the Board shall hold office for such period not exceeding three years from the date of his appointment as may be specified by the Central Government while notifying his appointment:

Provided that a Member of Parliament appointed to the Board in pursuance of clause (b) of rule 4 shall cease to be a member of the Board if he ceases to be a member of the House from which he was appointed :

Provided further that a member appointed to the Board in pursuance of clause (a) of rule 4 by virtue of his office shall cease to be a member when he ceases to hold such office:

Provided further that subject to the provisions of the preceding provisos, the term of office of any member holding office immediately before 1st January, 1958 shall be three years from the date of his appointment”;

- (2) for rule 9, the following rule shall be substituted, namely :—

“9. *Vice-Chairman*—(1) The Board shall, at the first meeting held after the 31st March every year, elect, out of its own number, a person to be the

Vice-Chairman who shall hold office upto the 31st March of the following year :

Provided that nothing contained in this sub-rule shall affect the term of office of the Vice-Chairman holding office immediately before the 1st January 1958.

(2) If any casual vacancy arises on account of the Vice-Chairman resigning his office as such or ceasing to be a member of the Board or otherwise, the Board shall forthwith elect a member to be Vice-Chairman upto the 31st March immediately following ;”

(3) for sub-rule (1) of rule 12, the following sub-rule shall be substituted, namely:—

“(1) The Board shall, at the first meeting held after the 31st March every three years, appoint the following Standing Committees namely:—

(a) an Executive Committee, and

(b) two Licensing Committees, one for North India and one for South India, and each such committee shall function upto the 31st March of the third financial year beginning from the year in which it is appointed” ;

(4) for rule 15, the following rule shall be substituted, namely :—

“15, *Filling of vacancies on Executive and Standing Committees* :—

Any vacancy on the Executive Committee or a Standing Committee shall be filled by election at the next meeting of the Board, or the meeting subsequent thereto”.

P. V. RAMASWAMY,  
*Under Secretary to the Government of India*

*Notification dated New Delhi, the 21st January 1958*

S. R. O.....(9) (1) *Plant (A)/57*.—In exercise of the powers conferred by section 49 of the Tea Act, 1953 (29 of 1953), the Central Government hereby makes the following amendments in the Tea Rules, 1954, the same having been previously published as required by sub-section (1) of the said section, namely:—

In the said Rules—

(1) In rule 30, for sub-rule (3), the following sub-rule shall be substituted, namely:—

“(3) Permission for extension of cultivation shall not be granted to any estate—

(i) if the permissible acreage of that estate exceeds 500 acres, or

(ii) if any permission for extension granted by the Tea Board to that estate under clause (c) of sub-rule (2) of rule 30A has the effect to increase its total area to more than 500 acres,

without the previous sanction of the Central Government;

Provided that a tea estate which has fully utilised any permit or permits granted to it under this sub-rule in respect of a particular five year period may be granted a further permit or permits in respect of the same period with the previous sanction of the Central Government.”

(2) In rule 30A,—

(i) In sub-rule (2)—

(a) after clause (c), the following clause shall be inserted, namely:—

“(cc) Notwithstanding anything contained in clauses (a), (b) and (c), a tea estate which has fully utilised any permit or permits granted to it in respect of a particular

five-year period may be granted a further permit or permits in respect of the same period subject to the limits laid down in the said clauses;

Provided that the grant of permit to any tea estate under this clause which has the effect of bringing the total area of the estate to more than 500 acres will require the previous sanction of the Central Government;

(b) in clause (b) for the words brackets and letters, "clauses (a), (b) and (c)" the words, brackets and letters, "clauses (a), (b), (c) and (cc)" shall be substituted.

(ii) In sub-rule 4, for the second proviso, the following shall be substituted, namely:—

"Provided further that notwithstanding anything contained in sub-rule (2), the Board may if it thinks fit, cancel any permit issued to a tea estate, or any part of such permit, remaining unutilised, after a period of not less than three years, from the date of issue."

(ii) To sub-rule (5), the following further proviso shall be added, namely:—

"Provided further that the Tea Board shall obtain the previous permission of the Central Government if the transfer of permit is to an estate with a permissible acreage of more than 500 acres or has the effect of bringing the total area of the tea estate to more than 500 acres."

P. V. RAMASWAMY,

*Under Secretary to the Government of India.*

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*Notification dated New Delhi, the 24th June, 1953*

G.S.R.....[8(3) Plant (A)/58].—In exercise of the powers conferred by section 49 of the Tea Act, 1953 (29 of 1953), the Central Government hereby makes the following further amendment in the Tea Rules, 1954, the same having

been previously published, as required by sub-section (1) of the said section, namely:—

In the said Rules,—

in rule 6, after sub-rule (3), the following sub-rule shall be inserted, namely:—

“(4) The power to accept the resignation of a member of the Board or of a member of a Committee shall vest in the Chairman who, on accepting the resignation, shall report that fact to the Board at its next meeting”.

P. V. RAMASWAMY,

*Under Secretary to the Government of India.*

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*Notification dated New Delhi, the 18th August, 1958*

G.S.R.....[S (9) Plant (A)/58].—In exercise of the powers conferred by section 49 of the Tea Act, 1953 (29 of 1953), the Central Government hereby makes the following further amendment in the Tea Rules, 1954, the same having been previously published, as required by sub-section (1) of the said section, namely:—

In the said Rules,—

after rule 14, the following rule shall be inserted, namely:—

“14A. TERM OF OFFICE OF MEMBERS OF COMMITTEE WHO ARE MEMBERS OF BOARD.—A member of the Board who is a member of a Committee shall on his ceasing to be a member of the Board cease to be a member of the Committee.”

P. V. RAMASWAMY,

*Under Secretary to the Government of India.*

**COMMON TEAS**

*Memorandum submitted by Tea Producer Associations to the Government of India*

**Introduction**

Tea Producers have been asked by the Minister of Commerce to submit for Government's consideration a case for relief for Common Teas. The submission of this Memorandum has taken time, for it has been thought necessary to collect from the different areas in North East India estimates of the results of the working of companies in 1957, in order that the extent and seriousness of the position may be supported by figures. The following is the position so far revealed:—

<i>Area</i>	<i>Companies reporting</i>	<i>Number expecting to make loss</i>	<i>Percentage</i>
Dooars	... 69	33	47%
Terai	... 18	14	77%
Darjeeling	... 20	8	40%
Assam Valley	... 97	26	27%
Cachar	... 27	20	74%
	231	101	43%

It is to be emphasised that these figures relate to *companies*, and that the number of *gardens* involved is naturally very much greater. It is also of interest to note that fourteen out of sixty-eight Agency House companies in the Assam Valley will make a loss, an indication of the widespread nature of financial difficulties.

The reasons why common teas are not selling at remunerative prices, and why even companies producing a fair proportion of quality teas are in difficulties, may be summed up as follows:—

- (a) The increase which has taken place in costs of production, due to new taxes, to increase of existing duties, to increased wages, to payment of bonuses,

of provident fund contributions and of leave salaries, to higher costs of foodstuffs, to increases in freight rates—even as this Memorandum is being drafted, river steamer rates have again increased, this time by 12½%—and in the prices for all stores, machinery, spares, oil and petrol:

- (b) The increased quantity of common teas on the market, those from Africa (which can be placed on the London market at a rupee a pound less than those from India) and from Indonesia being free from all forms of export duty and levies, and those from Ceylon having fewer problems of transportation, being better sited, both in relation to their ports and to world trade routes, and being subjected to no internal taxes (carriage and octroi) *en route* to their market;
- (c) The opportunity which an excess of production over demand gives to buyers to neglect teas of lower quality, and
- (d) The absence of an increase in demand sufficient to match the present increase in production.

#### **Possible remedies**

(a) The classic method of reducing costs is an increase in production. In Tea this method is no longer fully effective, since there is already more tea available than can be sold at remunerative prices, and since there is nothing to show that “cheaper” tea would increase consumption. To produce more tea will therefore not greatly influence costs of production, since so many charges and taxes are “per pound” and will certainly, by adding supplies to an already over-stocked market, tend to reduce selling prices still further.

(b) In the early thirties, the regulation of production so that the market received only that quantity of tea for which it was prepared to pay a fair price eventually solved the difficulty, but, since 1955, the International Tea Agreement has been in suspense, and it would be unrealistic to expect immediate



world accord upon a general regulation of production. This does not mean that efforts to secure the Agreement's renewal should be abandoned: but it means that producers would perhaps be unduly optimistic were they to hope that the Agreement will be renewed in time to give immediate relief.

(It may be observed that Regulation helps the producer of common teas, in that the buyers' interest in common teas increases as the overall quantity of tea which is available to him declines. Conversely, when supplies are adequate or in excess of demand, the buyer is able to pick and choose and—within limits—to dictate his price.)

(c) If an International Agreement of a comprehensive nature is not possible, it is believed that a limited agreement between India and Ceylon might be effective, but in such an event, all other producers would benefit, though the reduction in exports would be in two countries only.

There is also the possibility of an internal agreement or arrangement within India itself, but this would involve India making sacrifices on behalf of the tea producers of the whole world, with probable lay-off and unemployment. Such a unilateral step was indeed taken by certain North Indian interests in 1953, while in 1956 they decided to stop plucking earlier than usual, as a result of which crop was curtailed by some 25,000,000 lbs. though this was effective in the limited circumstances producers in North East India feel that it is unreasonable on the part of other producing countries to expect that India will always, and alone, make sacrifices in the common good: nor do the producers of this country feel that anything should be done to encourage the belief that, when international conditions deteriorate, it is the Indian producer who is responsible and must reduce his crop.

Moreover, though circumstances and the absence of relief through other measures might ultimately oblige the Government of India to accept a curtailment of production, without corresponding reductions in other countries, any present announce-

ment of such an intention would lessen whatever chances there may be of a general or limited international agreement.

(d) Costs of production are not susceptible of other than minor reduction. The prices of stores and commodities are largely controlled, and, if anything, show signs of rising. Central and State duties on oil have been greatly increased: railway, river and ocean freights have been raised, and the Industry's obligations to its labour are greater than ever. Wages are now controlled by State Governments: the Provident Fund represents an increase of 6½% in the wage bill, while holidays with pay mean an additional 5%. The prosperity of 1954 was consumed in repaying to workers the wage cuts of 1953, in paying out under the Delhi Agreement a sum of about fifteen crores in bonus, and in meeting new taxes and increased wages. What is equally disturbing is the recent increase in the price of foodgrains, the provision of which is a contractual obligation.

There is accordingly nothing to suggest that costs of production will decline: on the contrary, costs are increasing: and though the suspension of capital expenditure under the Plantation Labour Act would afford help, it would assist only to the extent that expenditure is at present being incurred, or is likely to be incurred in future. As Government is well aware, the level of expenditure has to a great extent been dictated by available funds, and it follows that those companies in greatest difficulties are those which have already been obliged by circumstances to limit their capital expenditure. Nevertheless, it would be possible under the existing Law for temporary blanket exemptions to be given to estates in different areas or of different acreages in respect of certain costly provisions of the Plantation Act.

(e) An increase in consumption would afford relief, and it is possible that the recently established Committee on Tea Promotion will, *in time*, secure such increase here and abroad, but consumption usually rises very slowly, and it would be unwise to count upon a significant increase in demand in the immediate future.

(f) Since an increase in production would accentuate the difficulties of ordinary tea: since a regulation of production on a general basis is improbable: since costs of production continue to rise rather than fall through causes over which the Industry has no control: *since any attempt to reduce wages would be strongly resisted*: since the prosperity of 1954 has already been shared out: and since spectacular increases in consumption are improbable: the most fruitful field in which to search for a reduction in burdens would seem to be taxation, which is based on 1954 conditions, and relief in which has always been promised to the Industry if circumstances seem to justify.

Immediately one considers proposals for the reduction of taxes, one realises the nation's paramount need for resources with which to carry out the successive Plans, and one recognises that the Industry's affairs cannot be treated 'in vacuo'. At the same time, since the object of the Plan is increased employment, and since truly modern industries are noteworthy for the limited direct employment which they give in relation to their cost, it is for serious consideration whether a level of taxation which may lead to unemployment in existing industries is justified even in the greater context.

It is the belief of the producers that the fiscal policy which has been followed up to the present in respect of Tea has resulted in the development of new areas of production, e.g. Africa, which have become formidable competitors, and which would not have been the scene of such expensive activities had not the export duties of other countries served as a protection in the difficult years of their establishment. The position must now be faced that strong competitors to India and Ceylon plain teas have come into being, at a time when there has been no corresponding increase in consumption, when India's costs are extremely high and when the traditional producers are in financial and other difficulties. What is the remedy?

Proposals have already been submitted to Government suggesting that duties might vary with selling prices, or with the elevation at which tea is grown, or with the locality in which the estates are situated. It is believed that these proposals con-

tinue to be under examination, and the present Memorandum will therefore devote itself to further suggestions of a general kind. None of the proposals now submitted for examination is new: indeed, all have been put forward previously, or have been suggested in the Reports of Commissions which Government has set up to examine the Industry's problems: and the fact that independent authorities have already made these proposals on different occasions will perhaps be deemed a recommendation.

### **The Proposals**

At the outset, two points of general importance have to be made:—

- A. Producers are united in their objection to a system of taxation which necessitates each pound of tea being taxed by five different authorities as it struggles to market. The documentation and reconciliation involved in this multiplicity of taxes, all on the same unit of tea, hampers everyone, and distracts all concerned from their duty of making good tea and of placing it to best advantage on the market, and there is general agreement that even if there were no reduction in the amounts collected in taxes, appreciable and welcome benefit would ensue from their amalgamation, so that only one (or at most two) points of collection were needed. Present taxes, per pound, are:—
1. The Central Excise Duty, paid on all teas at the garden, and the duty on packaged teas, paid subsequently by the packer, to the Government of India.
  2. The Assam Carriage Tax, payable where applicable at the garden, to the Government of Assam.
  3. The West Bengal Octroi, payable to the Government of West Bengal, when the teas "enter" Calcutta.
  4. The Tea Cess, paid at the time of export, to the Government of India for purposes of the "Tea Fund", and

5. The variable Export Duty, calculated on prices which prevail in London, and payable to the Government of India.

Whatever happens, this multi-point taxation, with all the complications which it involves, must be ended.

- B. Unless reliefs are to vary from company to company, it follows that certain producers who are not in difficulties will enjoy the benefits which are granted to their neighbours for whom relief is primarily intended. Thus, if collection of the Assam Carriage Tax is to be suspended, relief will be afforded not merely to the struggling companies in Assam but also to those regarded as more prosperous. It appears that, if the level of taxation is to be the same for all, this is inevitable. At the same time, the position is not so anomalous as it may appear.

(i) All gardens make some "common tea".

(ii) If, by reason of the suspension or abolition of taxes, individual companies make profits where they previously made losses, or raise the level of their existing profits, such new profits will be liable to Income Tax and to Agricultural Income Tax, so that the nett loss to the public revenues as a whole will be much less than appears at first sight.

(iii) Statutory obligations, imposed because Government considers them to be in the general interest, are such that even the richest companies are hard pressed. If Government's wishes are to be fulfilled, companies must be allowed to retain the means of implementation, and must simultaneously be able to compete with the best teas from other countries.

- C. The profits of 1954 were exceptional, and led to bonus agreements, to wage increases and to the introduction of new taxes, which remain even though prosperity is for everyone greatly reduced and for some extinguished. Liquid resources to meet costs of production, incurred before teas are sold, are strictly limited: Banks cognisant

of lean times are lending very cautiously, and the question of finding finance grows more difficult of solution.

The proposals may be divided into two groups:—

**Group I**

- (a) The excise duty should temporarily be reduced from 6.25 to one naya paisa a pound. This would afford relief to all teas which are sold for consumption in India, it would ease the question of garden finance, but would leave unchanged the position of those teas which are exported. The cost would be about one crore of rupees, but the one naya paisa should cover the cost of the Excise staff (which would not be disbanded), and would ensure statistical and other control at the garden. The poorer teas would be the chief beneficiaries.
- (b) The Assam Carriage Tax, and the West Bengal Octroi or Entry of Goods Tax should be abolished as recommended by the Plantation Enquiry Commission.

(It may be noted that the Octroi is only paid by teas which are brought into Calcutta for sale, use(*i.e.* blending) or consumption. Teas directly exported pay no Octroi. Thus this tax is one which discourages utilisation of the Calcutta auctions, which harms particularly the commoner teas and which affects adversely the liquid resource position of the poorer companies.)

- (c) Collection of Tea Cess should cease until the balances in the "Fund" have been reduced to a quarter of what they are believed to be at present: *i.e.* from four crores to one crore. It is illogical to collect money from a hard-pressed exporting Industry at a time when the money is not being used, and when substantial reserves are lying unutilised.
- (d) Although one would naturally wish to see the complete abolition of the export duty, it is realised that this

would be unrealistic in the present context. It is therefore proposed that the Export Duty should be reduced by an amount such as that recommended by the Export Promotion Committee (say 10 nP. a lb.)

The nett result of these proposals will be that the Government of India will lose just over one crore in Excise Duty and four and a half crores in Export Duty, while the State Governments will each lose perhaps one and a half crores on account of local taxes.

(Notes: (1) Teas exported receive a rebate of the excise duty already paid at the garden. Thus the only teas on which Government would lose money would be the 210,000 000 lbs. which is not exported. If the excise duty is reduced from 6.25 to 1 nP. a pound, the loss to Government would be just over a crore.

(2) Some 450,000,000 lbs. of tea is exported. If the rate of export duty were reduced by ten naye paise, the loss to Government would be Rs. 4,50,00,000).

The producers will benefit in that they will be spared the problems of dealing with a series of tax collectors: in that they will be freed from the burdensome charges which they now have to incur before the tea is sold: in that export duty will be lower, thereby bringing more buyers to India: and in that, for the present at least exporters' will not have to pay Tea cess. Indian Tea will be in a much stronger competitive position abroad, and those who sell internally will be able to move their teas about more freely, without the need to pay to cross local barriers. The Calcutta Auctions will become more attractive, to the convenience of those who want to sell their teas quickly: and problems of securing finance will be made less difficult of solution.

**Group II**

- (a) The provisions of the Plantation Labour Act and of the Rules thereunder were framed when costs of production and taxation were much lower than they are at present and were imposed when the sale price of tea was much higher, and it is felt that in certain areas it will be necessary for Government to be ready, for good and sufficient reasons, to grant generous exemptions under Section 42 of the Act, either on a garden or regional basis. No orders to this effect need issue: a sympathetic realisation of hardship will be sufficient.
- (b) The price of foodstuffs has greatly increased, and though the Central Government has recently intervened, to the great amelioration of the situation, the problems of supply and transport to the gardens will only be solved with difficulty and at considerable cost. Government help in securing railway and steamer space will save the Industry and its managers both anxiety and expense.

**Conclusion**

Whether Government will be able to grant relief of this nature, and whether reliefs of this nature will be sufficient to save the producers of common tea, or to extricate from difficulty low-producing and over-populated areas like Darjeeling, only time can show; but it is felt that the Industry's contributions to public revenues and to employment in the last decade, and its efforts to improve the position of its workers, justify assistance and encouragement at the present juncture. The proposals which have been made are susceptible of many variations, but it is clear that the weight of common teas soon to be placed upon the market by others will aggravate the already most difficult lot of the Indian producer.



**COMMON TEAS**

*Alternative Scheme of Relief for Common Teas submitted  
to the Government of India*

**Excise Duty**

1. Definitions.

- (1) "District" means, in North East India, either the Assam Valley, or the district of Cachar or the Dooars area of the Jalpaiguri district, or the Terai area in the districts of Darjeeling and West Dinajpur or the hill areas in the district of Darjeeling.

in South India, Madras and Coorg, or Mysore or Kerala.

elsewhere, such areas as may from time to time be notified.

- (2) "Average District Crop" means the average annual crop per acre expressed in pounds as most recently finalised by the Tea Board Licensing Committee for each of the above districts.
- (3) "Average District Price" means the average district export sale price as recorded in the Calcutta Tea Market Report for the year ending 31st March, 1958, for each of the above districts in North East India, and in the Cochin Tea Market Report for South India.
- (4) "Average District Yield" is the Average District Crop multiplied by the Average District Price, for each of the above districts.

2. Excise Duty shall be payable at the rate of ten naye paise a pound when the tea is despatched from the garden,

Provided that rebates on the following scale shall be allowed at the time of despatch.

When the District Yield is less than

Rs. 1,500.00 an acre ... ..	9. 5 nP.
is between Rs. 1500.00 and Rs. 2,000.00	9. 0 nP.
is between Rs. 2,000.00 and Rs. 2,500.00	3.75 nP.

3. When a tea is sold on the Calcutta Auctions, or is despatched from the premises of the packer, or is exported sold or unsold, it shall be deemed to have paid excise duty at the rate of ten naye paise a pound

#### Export Duty

Export Duty shall be paid at the following rates:—

When the price of tea	<i>Proposed</i>	<i>Present</i>
(i) does not exceed Rs. 2.50 ...	15 nP.	25 nP.
(ii) exceeds Rs. 2.50 but does not exceed Rs. 3.25 ...	30 nP.	38 nP.
(iii) exceeds Rs. 3.25 but does not exceed Rs. 4.00 ...	45 nP.	50 nP.
(iv) exceeds Rs. 4.00 but does not exceed Rs. 4.75 ...	60 nP.	63 nP.
(v) exceeds Rs. 4.75 ...	75 nP.	75 nP.

From the "Proposed" rates will be deducted ten naye paise a pound, the sum deemed to have been paid at the garden, compared with the 6.25 nP. deducted at present.

It is assumed— and this assumption is an essential feature of the proposals—that the Government of India will issue a Notification similar to that now in force, No. 111 dated the 16th May, 1957, exempting tea which is exported, from that part of the export duty which is in excess of thirty naye paise: 30 naye paise being the amount in the proposed table which corresponds with the present rate of 38 nP. referred to in the current Notification.

Applying the Rules regarding Excise Duty to available figures, we get the following results :—

District	Average Crop	Average Price	Average District Yield
Defined in 1 (1)	Defined in 1 (2)	Defined in 1 (3)	Defined in 1 (4)
Assam Valley	1,043	2.33	2,430
Cachar	595	1.72	1,023
Dooars	1,012	1.82	1,800
Darjeeling ( Terai )	736	1.75	1,288
Darjeeling ( Hills )	400	2.92	1,168
Madras, Coorg	775	2.11	1,635
Kerala	668	1.74	1,162
Mysore	678	.	

The Crops, district by district, are as follows :—

District	Production	Exported	Internal
Assam	320,000,000	220,000,000	100,000,000
Cachar	45,000,000	30,000,000	15,000,000
Dooars	144,000,000	90,000,000	54,000,000
Darjeeling			
(1) Terai	20,000,000	10,000,000	10,000,000
(2) Hills	15,000,000	10,000,000	5,000,000
Totals	544,000,000	360,000,000	184,000,000
Madras, Coorg	57,000,000	38,000,000	19,000,000
Mysore	2,900,000	2,000,000	900,000
Kerala	67,000,000	44,000,000	23,000,000
Totals	670,900,000	444,000,000	226,900,000

Assam :	Present	Excise Duty	320,000,000 @ 6.25	= Rs. 2,00,00,000
		Export Duty	220,000,000 @ 38.00 - 6.25	= Rs. 6,98,50,000
		Total		Rs. 8,98,50,000
	Proposed	Nett Excise Duty after rebate		
			320,000,000 @ 6.25	= Rs. 2,00,00,000
		Export Duty	220,000,000 @ 30.00 - 10.00	= Rs. 4,40,00,000
		Total		Rs. 6,40,00,000

**Relief Rs. 2,58,50,000**

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Cachar :	Present	Excise Duty	45,000,000 @ 6.25	= Rs.	28,12,500
		Export Duty	30,000,000 @		
			38.00 - 6.25	= Rs.	95,25,000
		Total			<u>Rs. 1,23,37,500</u>

Proposed	Nett	Excise Duty after rebate			
		45,000,000 @ 0.50	= Rs.	2,25,000	
	Export	Duty 30,000,000 @			
		30.00 - 10.00	= Rs.	60,00,000	
		Total			<u>Rs. 62,25,000</u>

**Relief Rs. 61,12,500**

Dooars :	Present	Excise Duty	144,000,000 @ 6.25	= Rs.	90,00,000
		Export Duty	90,000,000 @		
			38.00 - 6.25	= Rs.	2,85,57,500
		Total			<u>Rs. 3,75,57,500</u>

Proposed	Nett	Excise Duty after rebate			
		144,000,000 @ 1.00	= Rs.	14,40,000	
	Export	Duty 90,000,000 @			
		30.00 - 10.00	= Rs.	1,80,00,000	
		Total			<u>Rs. 1,94,40,000</u>

**Relief Rs. 1,81,17,500**

Darjeeling (Terai) :	Present	Excise Duty	20,000,000 @ 6.25	= Rs.	12,50,000
		Export Duty	10,000,000 @		
			38.25 - 6.25	= Rs.	31,75,000
		Total			<u>Rs. 44,25,000</u>

Proposed	Nett	Excise Duty after rebate			
		20,000,000 @ 0.50	= Rs.	1,00,000	
	Export	Duty 10,000,000 @			
		30.00 - 10.00	= Rs.	20,00,000	
		Total			<u>Rs. 21,00,000</u>

**Relief Rs. 23,25,000**

**Darjeeling**

(Hills) :	Present	Excise Duty	15,000,000 @ 6.25	= Rs.	9,37,500
		Export Duty	10,000,000 @ 38.00 - 6.25	= Rs.	31,75,000
				<b>Total</b>	<b>Rs. 41,12,500</b>

Proposed	Nett	Excise Duty after rebate	15,000,000 @ 0.50	= Rs.	75,000
		Export Duty	10,000,000 @ 30.00 - 10.00	= Rs.	20,00,000
				<b>Total</b>	<b>Rs. 20,75,000</b>

**Relief Rs. 20,37,500****Summary of Taxes Present and Proposed**

	Present	Proposed	Gross Relief
<b>North East India</b>			
Assam Valley	8,98,50,000	6,40,00,000	2,58,50,000
Cachar	1,23,37,500	62,25,000	61,12,500
Dooars	3,75,57,500	1,94,40,000	1,81,17,500
Darjeeling (Terai)	44,25,000	21,00,000	23,25,000
Darjeeling (Hills)	41,12,500	20,75,000	20,37,500
	<u>14,82,82,500</u>	<u>9,30,40,000</u>	<u>5,44,42,500</u>
<b>South India</b>			
Madras, Coorg	1,56,17,250	81,70,000	74,47,250
Mysore	—	—	—
Kerala	1,81,57,500	91,35,000	90,22,500
			<u>1,64,69,750</u>

**West Bengal Entry of Goods Act**

All teas which enter Calcutta for use (which includes blending), consumption and sale pay the entry tax or octroi of 6.25 nP. a pound. This tax is not paid by teas which pass through Calcutta to foreign destinations if the teas are not sold in Calcutta.

The tax is one of those "before sale" levies which make the financing of tea companies more difficult: it discourages the use of the Calcutta Auctions, since teas sent for sale at these auctions have to pay the tax: it presses particularly hard upon the poorer concerns, and South Indian teas are not affected by it, nor are the higher quality teas which are directly exported, and which escape the tax.

The Chief Minister of West Bengal has expressed his State's inability to give up the income which is derived from this tax, but might consider the repeal of the tax, so far as it applies to Tea, if the Centre guarantees to make good the loss. Of the total North East Indian production of 544,000,000 lbs., some 1,44,000,000 lbs. is exported unsold, and therefore avoids the tax anyhow. Of the remainder (400,000,000 lbs.) some 80% may be said to "enter" Calcutta in the technical sense of the Act, bringing in a revenue to the West Bengal Government of something over two crores of rupees.

Dr. Roy, as recently as 17th May, 1958, has said that if the Centre would agree to guarantee to him from the General Fund a sum equivalent to that which he derives from the West Bengal Entry Tax in respect of Tea, he would examine the proposal to repeal the Tax so far as it covers collections from Tea.

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**From—Secretary, Indian Tea Association**

**To—( All Members of the Association with interests in  
West Bengal )**

*Circular Letter No. 16 Dated Calcutta, 30th January, 1959.  
Housing for tea garden labour in West Bengal.*

**Memo:—**I attach for the information and attention of members in West Bengal the standards and detailed specifica-

tions approved by the West Bengal Housing Advisory Board for the construction of houses for tea garden labour in the plains and in the hill areas of West Bengal.

I also attach type plans prepared by the Housing Directorate of the West Bengal Government for labourers houses, community baths and dug well latrines, which conform to the specifications laid down.

It will be noted that in Appendix II alternative specifications for construction have been provided and gardens may follow these specifications instead of those described in Appendix I in cases where no Government loans are required. The specifications in Appendix I will have to be followed, however, if the Company proposes to apply for loans under the Plantations Labour Housing Scheme Rules, 1958, which were referred to in Circular Letter No. 10 dated 17th January, 1959

#### **MINIMUM STANDARD OF ACCOMMODATION AND GENERAL SPECIFICATIONS FOR HOUSES TO BE BUILT UNDER PLANTATION LABOUR-HOUSING SCHEME**

##### **I. Minimum Standard of Accommodation :**

##### **1. For Plain Gardens.—**

##### **(a) Floor areas:—**

(i) Room No. 1	...	...	120 sft.
(ii) Room No. 2	...	...	96 sft.
(iii) Kitchen and Verandah	...	...	100 sft.
*(iv) Bath room	...	...	16 sft.
** (v) Lavatory	...	...	12 sft.
(vi) Storage space for food and fuel	...	...	12 sft.
<b>TOTAL :—</b>			<b>356 sft.</b>

\*(If tap water is available, the bath should be attached to the main block. Where tap water is not available community type of baths may be built up near the well.)

\*\* (The lavatory should be away from the main quarters. Bore-hole pit type or (Dug well) Latrine may be provided.)

## (b) Height of rooms :—

The height of the two main rooms from floor to ceiling should not be less than 8' 6" for flat roofed houses and the cubic capacity of the two main rooms together shall not be less than 1,900 cubic feet. For sloped room the height of the two main rooms shall not be less than 10' 6" measured from the floor to the apex of the ceiling, the minimum height of the roof inside the rooms shall not be less than 8'—0". For verandah the height of the roof at the end of it from the plinth shall not be less than 7'—0". The height of the pinth should not be less than 1'—0" from average ground level.

## (c) Plinth :

The house shall have a pucca plinth and shall be built on a properly drained site. The plinth shall be of rubble masonry concrete, or kiln-burnt bricks. In low-lying areas the plinth may be raised to 1' 6".

## (d) Ceiling :—

Ceilings shall be provided in all houses roofed with asbestos, corrugated aluminium or C.I. sheets.

**2. For Hill Gardens.—**

## (a) Floor Areas :—

(i) Room No. 1	...	...	100 sft
(ii) Room No. 2	...	...	100 sft.
(iii) Kitchen and Verandah	...	...	81 sft.
(iv) Bath room	...	...	16 sft.
(v) Lavatory	...	...	12 sft.
(vi) Storage space for food & fuel	...	...	12 sft.

TOTAL :— ... 321 sft.

## (b) Height of rooms :—

The height of the two main rooms from floor to ceiling should not be less than 8'—6" for flat-roofed



houses. For sloped-roofed houses, the height of the main room shall not be less than 9'-0" measured from the floor to the highest part of the ceiling, and the cubic capacity of the two main rooms together shall not be less than 1,500 cubic feet. The height of the roof at the end of the verandah shall not be less than 6'-6". The height of the plinth should not be less than 1'-0" from average ground level.

(c) Plinth:—

The house will have a pucca plinth built of rubble masonry, concrete or kiln-burnt bricks and shall be built on a properly drained site.

(d) Ceiling :

Ceiling shall be provided in all houses roofed with C.I. sheets, asbestos or corrugated Aluminium sheets.

**II. General Specification for Plantation-Labour-Housing Scheme :**

**Standard of Planning.—**

1. The layouts of plantation labour-housing projects should be very carefully prepared and reasonable provision for open spaces should be made. A density of about 15 tenements per gross acre may be stipulated for single-storeyed developments in order to ensure open layouts with fair-sized plots and adequate allotments of lands for play-grounds and other community-buildings if necessary. In the case of row-housing, the house can be built back to back with a service lane of about 12'-0" in between. The minimum spacing from the front-wall of a house to the front wall of the opposite house should not be less than 25' to 30' whereas, the distance between two blocks in the same row should not be less than 12'-0". Semidetached houses in twin-units with rear court-yard can be built back to back with a common compound wall.

It is most desirable that blocks of houses be limited in size and whenever possible laid out on the lines of a 'Garden City'.

**2. For Hill Gardens.—**

In case of row-housing, the houses can be built back to back with a service lane of about 12'—0" in between. The minimum spacing from front-wall of house to front-wall of opposite house should not be less than 25'—0"; whereas, the distance between two blocks in the same row should not be less than 12'—0".

In case of row-housing, where the houses are required to be built front to back, say on a slope of a steep hill, the minimum spacing from the front-wall of a house to the back-wall of the opposite house should not be less than 25'—0", the distance between two blocks in the same row should not be less than 12'—0".

**NOTES :**

In formulating Minimum Housing Standards for Plantation workers in the Darjeeling District, it is necessary to give consideration to the special features peculiar to that mountainous area. On the majority of Tea Estates, the Labourer's house site has to be cut out of the hillside and the size of the cutting is of necessity governed by the height of the banks on the other side, and by the nature of the soil, otherwise there is a serious danger of land slides occurring during the Monsoon. Also it is considered that the spacing between houses in the hills is probably of less importance than in the Plains. Whereas in the Plains there is a tendency for the air between houses to remain stagnant, on the precipitous slopes of Darjeeling there is a constant movement of air uphill in the day time and down-hill at night. For these reasons, there is reasonable justification for standards of spacing somewhat lower than might be considered desirable for houses in the Plains.

**II. Standard of Ventilation :**

**1. For Plain Gardens.—**

- (a) An efficient form of top or gable-end ventilation shall be provided.

- (b) Main rooms shall be provided with doors and windows providing adequate light and through ventilation.
- (c) It is most desirable that the houses be so designed that the main rooms are not one behind the other. Where this is not possible, ample ventilation to the outside air shall be provided in both rooms.
- (d) In all pucca built houses the kitchen shall be provided with chimney or a flue and a well-designed chula, economical in fuel.

2. For Hill Gardens (as for plains gardens above).

### III. Standard of Lighting :

#### 1. For Plain Gardens.—

- (a) The window openings, exclusive of doors and openings to the outside air, shall not be less than 12 square feet.
- (b) Every house should be white-washed at least once a year.
- (c) Electric light may be provided if power is available.

#### 2. For Hill Gardens.—

- (a) The window openings, exclusive of doors and openings to the outside air, shall not be less than 8 square feet.
- (b) Every house shall be white-washed every year.
- (c) Electric light may be provided if power is available.

### IV. Sanitation and Drainage :

#### For Hill and Plain Gardens.—

- (a) A family lavatory, or latrine of the bore-hole or pit-type shall be provided for each house at reasonable distance from the living quarters.
- (b) All drains other than sullage, which must be installed underground, should be pucca.

## APPENDIX I

### V. Details of Specification :

#### Foundation :

2'—0" deep and 1'—6" wide; Foundation concrete 6" thick; may be cement concrete with stone ballast 1:5:10 or lime concrete with brick ballast whichever is available in the locality. Deeper and wider foundation will have to be provided where soil is poor.

#### 2. Masonry in foundation and plinth :

- (a) Mixed class brick-work in cement mortar 1:8 or lime mortar 1:3, plinth 1'—0" to 1'—6" above ground level, thickness of the wall 1'—3" to 10".
- (b) Random-rubble masonry in cement mortar 1:8 or lime mortar 1:3, 12" to 1'—3" thick.
- (c) Precast cement concrete blocks.

#### 3. Damp Proof Course :

Cement concrete 1:2:4, 1" thick or rich cement plaster  $\frac{3}{4}$ " thick or bitumastic compound.

#### 4. Super Structure :

- (a) (i) Mixed class brick work in cement mortar 8:1, 10" thick, or in lime mortar 2:1.
- (ii) Mixed class brick-work in mud mortar 10" thick with top and bottom two courses and jambs in cement mortar or lime mortar.
- (b) (i) Random rubble masonry with cement mortar 8:1 thickness 12" to 1'—3" or lime mortar 2:1.
- (ii) Random rubble masonry in mud mortar 12" to 15" thick with top and bottom 9" depth and jambs in cement or lime mortar.
- (c) Cement sand or cement concrete hollow block masonry 10" thick.

- (d) Precast cement concrete walling in pillars and panel construction with  $1\frac{1}{2}$ " thick double walls with at least 2" hollow between the two leaves.
- (e) Stabilised soil cement blocks or in situ walls with stabilised earth.

**5. Roofing :**

- (a) R.C.C. slabs 3" to 4" thick according to the span with a suitable water-proofing course.
- (b) Reinforced brick-concrete work roof with a suitable water-proofing course.
- (c) Semi-pre-cast roof with pre-cast beams, hollow blocks, or bricks between the beams topped with  $1\frac{1}{2}$ " thick in situ concrete with proper water-proofing course.
- (d) Reinforced concrete pre-cast roof in Tees, Channels, or I sections with proper water-proofing course.
- (e) Sloped roof with Asbestos corrugated aluminium sheets or C. I. Sheets, Ceiling should be provided in both the cases.

Frame work for sloped roof should be of local, hard and durable timber of requisite section or mild steel rolled sections may be used.

**6. Wood Works :**

- (a) Battened and braced doors and windows with local timber painted 2 coats with durable paints.
- (b)  $1\frac{1}{4}$ " panelled doors with local timber and 1" thick panelled windows with local timber.

Minimum size of the frame to be 3"×3" for doors and 3"×2½" for windows. C. I. sheets and asbestos sheet panels should be avoided. Hard white-ant resisting wood like sal may be used for frames, while soft woods like Devdar or Kail may be used as shutters.

**7. Flooring :**

- (a) 1" thick cement concrete 1:2:4 over 3" lime concrete with brick ballasts or 1:5:10 cement concrete with stone ballast. The surface should be finished smooth with neat cement in one operation.
- (b) Stone Slab floor with any durable stone slabs laid in lime mortar and pointed with cement mortar over 3" thick stable base.
- (c)  $\frac{3}{4}$ " thick cement plaster 1:3 mortar finished smooth with neat cement over a bed of 4" thick cement concrete 1:5:10 in stone ballast or lime concrete in brickbats.

**8. Finish :**

$\frac{1}{2}$ " thick 1:6 cement plaster both sides or 1:2 lime plaster inside and cement plaster outside or cement pointing to Brick, stone or Hollow Block masonry outside and plaster inside. 2 coats of white-washing inside and 2 coats of colour-washing over a coat of priming on the outside should be provided.

**9. Partition Walls :**

- (a) Non-load bearing walls may have no foundation and be 3" thick with brick-on-edge where good bricks are available, or 5" thick where bricks are not so good in cement mortar 1 : 4.
- (b) Clinker blocks made with burnt coal clinker in the proportion of 1:10, 3" to 4" thick.
- (c) 3" to 4" thick blocks made with brick bats or any other light weight aggregates.
- (d) Hollow cement and sand blocks.

**10. Sanitary Installations :**

Indian type white glazed water closet—hand flushed or with 3 gallon G. I. flushing tank.

**11. Water Supply :**

One water-tap in the bathing place with a 4" dia. open drain and gulley-trap.

**12. Electric Points :**

4 electric points should be provided for each building, one at each main room, one at kitchen and one between bath and W.C.

**APPENDIX II**

**Alternative Specifications for Walls and Floors**

**1. Posts and Walls :**

(a) Posts: Usually 8" average dia. of sal wood rounds dressed out of the unsound sap wood portion. These are to be embedded in the ground at least 3'-0" below ground level and the embedded portion thereof should preferably be charred to prevent rots.

**2. Floor :**

If it is decided to have a planked floor,—planks  $1\frac{1}{2}$ " thick butt-jointed or half-lap jointed should be fixed to the frame comprising floor beams, cross-beams etc. made of sal wood resting on wooden cleats and fixed to the posts.

The floor should be at least 1'-6" above the ground level to prevent moisture creeping in. Dwarf sal posts or masonry pillars to prevent deflection and sag of floor beams should be placed suitably under the floor beams at intervals where necessary and these posts should also be charred as mentioned before but may not have any deats or damp. For the doors and windows and the roof frame it would be necessary to provide at least 4" x 3" horizontal wooden runners—(1) one above the floor level (2) one at bottom of the window sill, (3) one at top of the door and window opening forming door and window

sills and (4) one at top of the posts to be fixed with iron clamps etc. This is just to make the whole frame rigid.

If the floor is decided to be made pucca, then 10" masonry walls upto pinth level or 6" cement concrete (6:3:1) at a depth of 1'-6" below ground level should be provided, and above plinth upto 2'-9" height 5" C.B.W or 2" thick R.C. slab may be used. In this case, the bottom wooden runner for flooring would be omitted but a top rail on the top of the 2'-9" high masonry wall would be necessary.

### 3. Walling :

- (a) It may be G.I. wall of at least 24 gauge or corrugated asbestos walling or plain asbestos sheet walling fixed to the wooden frames. In case of plain asbestos sheet walling the outer joints must be made water-tight with putty or otherwise.
- (b) Where timber is available in abundance, planked walling may be adopted.
- (c) *Wire Crete Walling*:—Panel not to exceed 15 to 20 square feet to be made of at least 18 gauge galvanised wire with  $\frac{3}{4}$ " square mesh to be fixed to wooden frame with nails and 20 gauge building wire as necessary. In plastering, in order to prevent wobbling, necessary bamboo splices or thin bamboo matting to be fixed on one side and the wall plaster is to be done from the other side in a thickish coat. In all three successive coats after each coat has set properly and at the end of each day's finish the surface of the walling at the two intermediate stages should be scratched to receive the next coat of plaster and this plastering should invariably be made from bottom upwards. The finishing must be smooth. The plaster is to be made of (4:1) cement mortar.
- (d) *Ekra Walling* : Where Ekra reeds are available, thoroughly dried ekra should be placed in the grooves



of the timber work by close setting with bamboo splices as support as necessary and plastering in two coats in similar way as stated in case of wire crete walling to be applied and finished. In either case the wall thickness should be between  $1\frac{3}{4}$ " to 2" thick and white or colour washed as decided.

- (e) *Whole Bamboo Walling*: This will be formed from selected bamboo free from weevils and not less than 6" in girth, measured at the centre of each bamboo. It should be plastered on both sides. Care should be taken that bamboo should be aged and matured.
- (f) *Dab Walling*: It consists of a makla bamboo frame covered with  $\frac{1}{2}$ " thick sand and lime plaster (2:1) and white washed 2 coats. The frame to be made by weaving together strips of MAKLA BAMBOO 1" in width, the strips being roughly dressed. The weaving to be done as closely as feasible. The frame to be nailed in position and the both sides plastered and white-washed.

In kitchen specially in the location of chula, the wall should be totally plastered upto the roof level as a fire-proof measure.

#### 4. Lintel :

Where a whole building can be built up of masonry work in order to avoid cement and steel 3" thick hard wood timber lintel preferably of sal can be used with 1'—3" bearing on either side of the opening.

#### 5. Ceiling :

May be of double darma mat or chalked Hessian or thin Tarsa matting fixed to the tie beams or members of Trusses on separate whole bamboo frame dividing each area of the room into four equal compartments. Ceiling in kitchen, stores and latrines may be omitted.

**6. Roof :**

At least 24 gauge C.I. sheets or corrugated asbestos or corrugated Aluminium or horizontally 1" lapped 1" thick planked roofing may be provided.

**7. Painting :**

All timber frames, doors and windows will be painted with solignum or any other approved insecticide paint. All steel work exposed should be painted with 2 coats of red oxide paints over a coat of priming except where these are embedded in concrete.

**8. Doors and Windows :**

1" thick Z—battened local wood shutter with iron fittings (at least three fixtures and necessary buffer blocks and hinge cloats) and 1 No. iron hasp bolt in the main entrance should also be provided. Hinges may be replaced by Hanskal Dummy if convenient.

The resources of building materials will vary from garden to garden and its proximity to the nearest rail head or high-way. So the types of structures should vary from gardens to gardens. This cheap type of construction will require thorough maintenance and the owner will be responsible for the maintenance of these structures.

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### HOUSING FOR TEA GARDEN LABOUR

*Copy of a letter No. 15619 dated 30th September 1958 from the Deputy Chairman, Indian Tea Association to the Joint Secretary, Labour Department, Government of West Bengal, Writers' Buildings, Calcutta-1.*

I have the honour to address you as requested on the subject of the circumstances in which exemptions might be granted under Rule 47 of the West Bengal Plantation Labour Rules, 1956, to those estates which for various reasons were unable to complete their housing programmes.

The matter has received the careful attention of my Association, but it is regretted that no hard and fast rules or even conventions can be suggested which would assist in the speedy disposal of such applications. Each case it would seem must be treated upon its merits, though there is general support for the view that the statutory obligation to build houses should be suspended in years which follow a year of loss, the estate nevertheless undertaking to build as many houses as its circumstances permit. Of these circumstances the estate shall be the judge.

In all other cases it seems necessary for each application for exemption to be dealt with on merits by the Housing Committee but, though it is true to say that the justification for failure to complete the programme will vary from estate to estate, it is nevertheless even more true that all estates will be working to fulfil a target which has never had the slightest scientific basis for its adoption. It is therefore important when dealing with applications for exemption that the Housing Committee should bear in mind the following facts:--

- (1) At no stage has any attempt been made by Government to see whether the target is practicable nor has any detailed examination or refutation been undertaken of the cogent arguments adduced to prove the

impossibility of the burden so far as the vast majority of estates is concerned.

- (2) The only basis for the figure of 8% is that in one year (1949) in one part of India kutchha houses were built to accommodate 8% of the gardens' workers. These kutchha houses did not correspond even in dimensions with the standards since laid down, and being kutchha they cost only a fraction of the money which is required to build pucca houses to the designs which have since been specified. What is more, being kutchha they constituted a revenue, not a capital, charge upon the estate and thus the full depreciation was allowed in the year in which the house was built. With pucca houses depreciation allowances are spread over a number of years with the result that the tax relief in each year is small. It is upon this very slender and totally different achievement that the present pattern has been modelled, and it is for this reason that the Housing Committee should exercise the utmost clemency when dealing with applications for exemption.
- (3) Even the circumstances in which those 8% of kutchha houses were built by the then admittedly wealthier section of the Industry have totally changed. It is admitted that the effects of the slump which took place in 1952 and 1953 were in part offset by the prosperity of 1954, but since then the following additional burdens have been placed upon the Industry's shoulders:—
- (a) Wages have been increased by 12½% a day,
  - (b) Bonuses have been paid amounting to 200/- a worker.
  - (c) Prices of food, materials and services have been raised.

- (d) the West Bengal Government has imposed its octroi (the proceeds of which in two years would suffice to build all the houses required, if they were of the 1949 standard),
- (e) leave with pay (constituting a 5% additional burden on wages) has been introduced, the Provident Fund has been extended to tea gardens, representing a  $6\frac{1}{4}\%$  surcharge on wages: and world competition has increased.

I am therefore to submit that there was no logical basis for the obligation to build 8% pucca houses a year, that Government has never given the matter its serious consideration and that even if in the past there might have been some justification – which is denied—circumstances have changed so completely that a review of the whole position would have been necessary had it not been for two fortunate circumstances.

The first is that the legislators who brought the Plantation Labour Act into being recognised the unwisdom of incorporating into the Act any reference to actual percentages: with equal foresight they provided in Section 42 the power of exemption, a power which in respect of housing has been amplified by Rule 47 of the West Bengal Rules now under reference.

It is the belief of my Association—which yields to none in its desire to provide good housing for its workers and which already has to its credit a remarkable record of achievement—that attempts at the rigorous enforcement of the 8% rule can have only two results where money is not available: either the company will be driven into bankruptcy or it will be in the equally unhappy position of having to disregard the law. Either consequence against the background of an obligation imposed with what might not uncharitably be described as imperfect understanding of the position would be most harmful, and it is to the good sense of the Housing Committee when it considers applications for exemption that the Industry must look for its safeguards.

*Estimates prepared by West Bengal Housing Directorate  
for Construction of tea garden labourers houses in  
the plains in West Bengal.*

This estimate amounting to Rs. 6,000/- with all cement mortar, has been framed to meet the probable cost of constructing single storied two-roomed twin-blocks for plantation Labour Housing in plain garden. This is within the amount earmarked for the construction of houses excluding land and development which is Rs. 3,000/- for tenement. It is quite possible that with favourable condition, with slightly better specification, the cost can be kept within the ceiling fixed.

**Standard of Accommodation as provided**

(1) Bed room No. 1	...	120 sft.
(2) Bed room No. 2	...	96 sft.
(3) Kitchen and verandah	...	100 sft.
(4) Storage place for food and fuel	...	12 sft.
TOTAL :		328 sft.

Separate provision has been made for community type bath attached to well or source of water (one unit for 5 twin blocks) and dug-well latrine (one unit for one twin block).

**Standard of Specification :**

(1) *Foundation :*

6" thick—1'—6" wide lime concrete (100:36:18) with khoa aggregate in foundation of 10" wall.

(2) *Masonry in foundation and plinth :*

10" thick cement brick work (1:8).

(3) *Damp proof course :*

1" thick cement concrete (1:2:4) with stone chips.

(4) *Masonry in superstructure :*

10" thick cement brick work (1:8) all throughout in case of all cement mortar construction.

(5) *Flooring :*

4" thick cement concrete 1:5:10 with jhania chips—top finished with  $\frac{1}{2}$ " cement plaster (1:4) neat finished in one operation.

(6) *Roof :*

24 B.W.G. C.I. sloped roofing with dressed sal wood trusses etc., Provision has also been made for 2 coat tar painting over all wooden frames.

(7) *Partition walls :*

(a) 5" cement brick work (1:4) with H.B. netting at alternate course.

(b) 3" cement brick work (1:4) with H.B. netting at alternate course.

(8) *Ceiling :*

Bamboomat ceiling with sal battens.

(9) *Door and window frames :*

Sal wood work for door and window frames.

(10) *Door and window shutters :*

Best quality local wood "Z" battened shutters.

(11) *Plaster work :*

$\frac{1}{2}$ " thick cement plaster (1:6) to both internal and external walls.

(12) *R. C. lintels :*

Reinforcement cement concrete (1:2:4) with stone chips with at least 0.675% main reinforcement.

(13) *White washing :*

2 coats of white wash to internal walls

(14) *Colour washing :*

Colour wash one coat over a coat of priming to external walls.

(15) *Painting to wood work :*

1 coat of painting over a coat of priming for doors and windows.

Over and above provision has been made @ 3% contingencies and work charge establishment.

Sd/- S. CHAKRAVERTI,  
27.1.59.

P.A. to Chief Engineer,  
Housing Directorate.

Sd/- A. K. GHOSH,  
27.1.59.

Chief Engineer,  
Housing Directorate.



*Abstract of cost for the construction of two roomed twin-block  
for Plantation Labour Housing in Plain  
Drawing No. 95.*

Item No.	Description of works.	Quantity.	Rate @ Rs.	Unit	Amount Rs. nP.
1.	Earthwork in excavation of foundation trenches in ordinary soil including removal of spoils within 100'0"	583 cft.	22.05	%cft.	13 14
2.	Lime concrete (100 : 36 : 18) with brick khoa (or cement concrete (10 : 5 : 1) with stone ballast.)	158.63 cft.	170.00	%cft.	269-67
3.	First class clamp burnt brick work in foundation and plinth :—				
	(a) 10" wall in foundation and plinth in cement mortar (8 : 1)	386.11 cft.	126.00	%cft.	486-50
	(b) 5" thick brick wall with cement mortar (4 : 1) in foundation	44.54 sft	52.00	%sft.	23-16
	(c) 5" thick brick wall with cement mortar (4 : 1) including plastering on one side with cement mortar (6 : 1) in plinth...	44.54 sft	67.00	%sft.	29-84
4.	Earthwork in filling in plinth and foundation trenches in 6" layers including watering and ramming complete	579.39 cft.	24.00	%cft.	13-91
5.	1" thick D.P.C. with stone chips in cement concrete (4 : 2 : 1)	135.45 sft.	25.47	%sft.	34-43
6.	1st class clamp burnt brick work in superstructure in cement mortar (8 : 1)	733.60 cft.	130.00	%cft.	953-68
7.	R.C.C. work in lintel (4 : 2 : 1) with stone chips including laying, tapping, curing etc., complete including the cost of reinforcements and shuttering	37.01 cft.	5.00	cft.	185-05
8.	(a) 5" thick monolithic cement brick work with cement mortar (4:1) and wire netting at every alternate layers including 1/2" cement plaster (6 : 1) on both sides	283.21 sft.	85.00	%sft.	240-73
					<hr/> C. O. 2,250-11

Item No.	Description of works.	Quantity	Rate @ Rs.	Unit	Amount Rs. nP.
				B. F.	2 250-11
	(b) 5" pierced brick work in cement mortar (3 : 1) in kitchen including plastering ...	8 sft.	1.25	sft.	10-00
	(c) 3" thick -do- -do- 1/2" cement plaster (6 : 1) on both sides ...	118.34 sft.	70.00	3/4 sft.	82-84
9.	4" thick cement concrete (10:5:1) with stone ballast including 1 2" cement plaster (4 : 1) over it, finished with neat cement in G. P. including curing ...	609.75 sft.	65.00	3/4 sft.	396-34
10.	1/2" thick sand and cement plaster (6 : 1) both inside and outside including scaffolding etc., and curing complete ...	1875.66 sft.	15.00	3/4 sft.	281-35
11.	Salwood work in door and window frames including fixing in position etc., complete ...	15.69 cft.	14.00	cft.	219-66
12.	Approved local wood Sisue or similar wood "Z" battened shutters 1" thick including all iron fittings ...	211.17 sft.	2.00	sft.	422-34
13.	Supplying, fitting and fixing M S. clamps 9" x 1 1/2" x 1/2" ...	80 Nos.	0.75	each	60-00
14.	Painting wood work 2 coat over a coat of priming with approved paints in doors and windows ...	538 sft.	15.00	3/4 sft.	80-70
15.	1" thick R. C. C. shelves with stone chips necessary reinforcements including (3 : 1) cement plaster and fixing in walls and mending good all damages ...	57.52 sft	1.00	sft.	57-52
16.	Steps to plinths with cement brick work (6 : 1) over lime concrete bed (100 : 36 : 18) or cement concrete with stone ballast (10 : 5 : 1) including cement plaster (4 : 1) neat cement finishing etc., complete ...	4 Nos.	3.75	each	15-00
17.	White washing 2 coats over the inside plaster ...	837.49 sft.	12.00	3/4 sft.	10-05
				C. O.	3,885-91

Item No.	Description of works.	Quantity	Rate @ Rs.	Unit	Amount Rs. nP.
					B. F. 3,885 91
18.	Colour washing one coat over a coat of priming on outside plaster ... ..	1038.17 sft.	2.12	% sft.	22-01
19.	(a) Dressed Salwood work in roof frame fitted at and fixed including supply of all fixtures...	28.10 cft.	12.25	cft	344-22
	(b) Supplying, fitting and fixing holding down bolts 5/8" dia 1'-0" including nuts, washers etc., complete. ... ..	16 Nos.	1.50	each	24-00
	(c) Supplying, fitting and fixing 1'-0" long 1 1/4" x 1/4" M.S. flat with bolt and nut for fixing purlins with 5" wall ... ..	30 Nos.	2.00	each	60 00
20.	24 B.W.G.G.C.I. sheet roofing including supply of C. I. sheets, bolts, hooks, washers, nuts, etc., everything so as to make the arrangement complete. ... ..	1016.25 sft.	65.00	% sft.	660-56
21.	Supplying, fitting & fixing 24 B.W.G.G.I. ridging with 9" lap...	47.25 rft	2.00	rft.	94-50
22.	Construction of cement brick (8 : 1) parapet over sloped roof as per drawing including plastering with cement mortar (6 : 1) complete ... ..	18 rft.	1.25	rft.	22.50
23.	Supplying, fitting & fixing bamboo mat ceiling complete ... ..	660 sft.	0.25	sft.	165 00
24.	Providing dug well type latrine as per type design ... ..	1 Item	150.00	each	150.00
25.	Providing bath room and well (proportionate cost) as per type design ... ..	1 Item	364 00	each	364.00
26.	Providing 1' - 0" x 1' - 0" C. I. ventilator ... ..	2 Nos.	1.00	each	2.00
27.	Painting of sal wood frame of tresses by 1 coat of tar. ... ..	546 sft.	5.50	% sft.	27.32
					<u>5,822-02</u>
Add 3% for contingencies and W. E. charges					... 174-66
					<u>5,996 68</u>
Say,					<u>6,000 00</u>

Sd/- S. Chakraverti.  
P. A. to Chief Engineer,  
Housing Directorate.

Sd/- A. K. Ghosh.  
Chief Engineer,  
Housing Directorate.

*Estimates prepared by the West Bengal Housing Directorate  
for the construction of tea garden labourers houses in  
the hill districts of Darjeeling*

This estimate amounting to Rs. 61,350/- has been framed to meet the probable cost for constructing single-stories two roomed twin blocks for Plantation Labour Housing in Hill gardens. This slightly exceeds the amount earmarked for the construction of houses excluding land and development which is Rs. 3,000/- per tenement. It is quite possible that with favourable local conditions this cost can be kept within the ceiling fixed and even with same improved specification.

**Standard of Accommodations as provided :**

<i>Floor areas in sft.</i>			
(1) Bed room No. I	...	...	100
(2) Bed room No. II	...	...	100
(3) Kitchen and Verandah	...	...	82.66
(4) Storage space for food and fuel	...	...	12
TOTAL—			294.66 sft.

Separate provision has been made for community type of bath attached to well or source of water (one unit for 5 twin blocks), and dug-well latrine (one latrine for one twin-block).

**Standard Specification**

1. Foundation : 6" thick, 1'—6" wide cement foundation concrete (1:5:10) with stone ballast.

2. Masonry in foundation & plinth :—Rubble masonry 12" thick with dressed stone in cement mortar (1:8.)

3. Damp proof course :—3/4" thick cement plaster (3:1).

4. Masonry work in Super Structure :—Rubble masonry in mud mortar 12" thick with top and bottom under window 1'—0" ft. depth and jambs in cement mortar (1:8).

5. Flooring :—4" thick cement concrete (1:5:10) with stone ballast, top finished with 3/4" thick cement plaster (1:4), neat finished, in one operation.

6. Roof:—Sloped roof with G.C.I. sheets on sal scantling roof frame.

7. Partition wall:—Clinker blocks made with burnt coal clinker in cement (1:10)—3" thick.

8. Ceiling:—Hessian ceiling with sal battens—white washed two coats.

9. Door and window frames:—Dressed sal wood work.

10. Door and window shutters :—Best quality local wood or sisod Z-battened shutters.

11. Plaster work :— $\frac{1}{2}$ " thick cement plaster (1:6) to internal wall.

12. R. C. Lintles :—Reinforced cement concrete (1:2:4) with stone chips and 0.675% of main reinforcements.

13. White washing :—2 coats of white wash to internal walls.

14. Flush Pointing :—Flush pointing in cement mortar (3:1) to external wall and internal wall above ceiling.

15. Painting to wood work :—2 coats of paints over a coat of priming for door and windows.

16. Tar painting :—2 coats of Tar painting to roof frames.

Over and above provision has been made for 3% contingencies and work-charge-establishment.

[NOTE:—Where there is tap water connection, the bath room may be constructed attached to the main building as shown in dotted lines in this type drawing. In that case, this can be managed within the cost provided for community type bath attached to well.]

Sd/- S. CHAKRAVERTY,  
16.5.58.  
P. A. to Chief Engineer,  
Housing Directorate.

Sd/- Illegible,  
Chief Engineer,  
Housing Directorate.

*Abstract of Cost for the Construction of twin-Blocks in Hill  
Gardens under the Plantation Labour Housing. Drawing No. 92.*

Sl. No.	Description.	Quantity.	Rate. Rs.	Amount. Rs. np.
1.	Earth work in excavation in all sorts of soil not exceeding depth of 4'-0" ...	483 cft. (N.C.)	20/- %	14.49
2.	Cement Concrete (1 : 5 : 10) with stone chips in foundation	131 cft. (Analysis)	170/- %	222.70
3.	Rubble masonry in cement mortar (1 : 8) in foundation and plinth ...	406.41 cft.	128/- %	520.20
4.	Earth work in filling in foundation trenches and plinth with good earth in 6" layers including ramming, watering etc. complete ...	697 cft. (N.C.)	25/- %	17.43
5.	$\frac{3}{4}$ " thick Damp-proof course with cement mortar (1 : 3) ...	127 sft. (Analysis)	20/- %	25.40
6.	Rubble masonry with dressed stone in cement mortar (1 : 8)...	476 sft. (Analysis)	133.5 %	635.46
7.	Rubble masonry with dressed stone in mud mortar. ...	416 cft. (Analysis)	108 - %	449.28
8.	R. C. C. Lintel with $1\frac{1}{2}$ " reinforcements, shuttering, curing etc. complete ...	16.83 cft. (N.C.)	5.62 per cft.	94.58
9.	3" thick partition wall with clinker blocks made with burnt coal clinker in cement in the proportion (1 : 10) ...	302 sft. (Analysis)	60/- %	181.20
10.	4" thick cement concrete floor with stone chips (10 : 5 : 1) finished with $\frac{3}{4}$ " cement plaster (1 : 3) neat finished ...	554 sft. (Analysis)	75 - %	415.50
11.	Stone pitching in fuel box 6" thick including cement pointing (1 : 3) ...	30 sft. (Analysis)	48/- %	14.40
			C. O.	2590.64

Sl. No.	Description	Quantity.	Rate. Rs.	Amount. Rs. nP.
			B. F.	2,590.64
12.	$\frac{1}{2}$ " thick cement plaster (1 : 6) to inside wall. ...	1782 sft. (N.C.)	10.31 %	183.72
13.	Flush pointing with cement mortar (1 : 3) ...	1196 sft.	9.40 %	112.42
14.	Sal Wood work in door and window frames. ...	13.83 cft. (N.C.)	14/- per cft.	193.62
15.	Local hard wood Z battened shutters 1" thick with $3" \times \frac{3}{4}"$ battens with necessary iron fittings ...	176 sft. (N.C.)	1.75 per sft.	308.00
16.	Dressed Salwood scantling in roof frames including fitting and fixing. ...	47.38 cft. (N. C.)	12.75 per cft.	604.09
17.	Roofing with 24 B.W.G. G.C.I. Sheets including fitting and fixing with necessary fittings ...	1208 sft.	68/- %	821.44
18.	G.C.I. ridging with 12" over lap. ...	53 rft.	2/- per rft.	116.00
19.	G.C.I. valley gutter 12" wide including fitting and fixing ...	16 rft. (N. C.)	2/- per rft.	32.00
20.	Supplying fitting and fixing $1\frac{1}{2}" \times \frac{1}{4}" \times "1".0"$ long M. S. clamps	80 Nos.	1/- each	80.00
21.	Painting two coats to wood work in doors and windows and posts over a coat of priming ...	495 sft.	15/- %	74.25
22.	Two coats of tar painting to sal scantling of the roof frame...	502 sft.	3.75 %	18.83
23.	White wash two coats over new work for internal walls ...	1782 sft.	12/- %o	21.38
24.	Supplying fitting and fixing $5/8"$ dia. M. S. rounds for window granting including two coats of painting over a coat of priming ...	1.74 cwt.	40/- per cwt.	69.60
			C. O.	5,225.99

Sl. No.	Description.	Quantity.	Rate. Rs.	Amount. Rs. nP.
			B. F.	5,225.99
25.	Hessian ceiling fitted and fixed with 2" x 1½" Salwood battons and 1" x ½" Salwood bead with necessary fittings and 2 coats of chalk wash complete ...	523 sft.	30/- %	156.90
26.	Supplying fitting and fixing 9" x 6" C.L. ventilators including two coats of painting over a coat of priming ...	16 Nos.	1.50 each	24.00
27.	Supplying fitting and fixing 1'-6" long 5/8" dia. holding down bolts & nuts with double washers 6" x 6" x ½" embedded in cement concrete (4 : 2 : 1) ...	22 Nos.	3/- each	66.00
28.	-do- -do- -do- 1½ local wood shelf. ...	99 sft.	84/- %	83.16
				<u>5,556.05</u>
29.	Construction of dug well latrine ...	...	...	276.98
30.	Proportionate cost for bathing place with well ...	...	...	332.33
				<u>6,165.36</u>
			Add 3% Contingencies.	<u>184.78</u>
				<u>6,350.14</u>

$$\text{Cost per tenement} = \frac{6350}{2} = 3175/-$$

Sd/- S. Chakravarti.  
16-5-58  
P. A. to Chief Engineer,  
Housing Directorate,  
Govt. of West Bengal.

Sd/- A. K. Ghosh,  
16-5-58  
Chief Engineer,  
Housing Directorate,  
Govt. of West Bengal.



## 1 Earth work in excavation :

$$\begin{array}{lcl} \text{Main room} & \left\{ \begin{array}{l} 1 \times 107'-0'' \\ 1 \times 9'-6'' \\ 1 \times 32'-3'' \end{array} \right. & \begin{array}{l} = 107'-0'' \\ = 9'-6'' \\ = 32'-3'' \end{array} \\ \text{and Kitchen} & & \end{array}$$

$$\begin{array}{lcl} \text{Verandah :--} & 2 \times 14'-0'' \times 1'-3'' \times 1'-0'' & = 446.25 \\ \text{Steps :--} & 2 \times 1'-0'' \times 3'-0'' \times 0'-3'' & = 35.00 \\ & & = 1.50 \end{array}$$

482.75

= 483 cft.

## 2. Cement concrete (1 : 5 : 10)

with stone chips in foundation.

$$\begin{array}{lcl} 1 \times 148'-9'' \times 1'-6'' \times 0'-6'' & & = 111.56 \\ 2 \times 14'-6'' \times 1'-3'' \times 0'-6'' & & = 18.17 \\ 2 \times 1'-0'' \times 3'-0'' \times 0'-3'' & & = 1.50 \end{array}$$

131.13

= 131 cft

## 3. Rubble masonry in cement

mortar (1 : 8) in foundation

and plinth.

$$\begin{array}{lcl} 1 \times 107'-0'' & = & 107'-0'' \\ 1 \times 10'-0'' & = & 10'-0'' \\ 1 \times 32'-9'' & = & 32'-9'' \end{array}$$

$$149'-9'' \times 1'-0'' \times 1'-6'' = 224.66$$

$$2 \times 14'-6'' \times 1'-0'' \times 0'-6'' = 14.50$$

239.16

$$\text{Steps. } 2 \times 1'-0'' \times 3'-0'' \times 0'-6'' = 3.00$$

242.16

$$\text{Plinth. } 1 \times 149'-9'' \times 1'-0'' \times 1'-0'' = 149.75$$

$$2 \times 14'-6'' \times 1'-0'' \times 0'-6'' = 14.50$$

406.41

## 4. Earth work in filling :--

$$\begin{array}{lcl} 4 \times 10'-0'' \times 10'-0'' \times 1'-0'' & = & 400 \\ 2 \times 10'-3'' \times 5'-0'' \times 1'-0'' & = & 103 \\ 2 \times 9'-0'' \times 4'-6'' \times 1'-0'' & = & 81 \end{array}$$

584

$$\text{Add } 483 - (131 + 239) = 113$$

697 cft.

## 5. Damp Proof Course with

 $\frac{3}{4}$ " cement plaster (3 : 1)

$$1 \times 149'-9'' \times 1'-0'' = 149.75$$

Less door openings.

$$\begin{array}{lcl} 6 \times 3'-0'' & = & 18'-0'' \\ 2 \times 2'-6'' & = & 5'-0'' \end{array}$$

$$23'-0'' \times 1'-0'' = 23.00$$

126.75 sq.ft.  
= 127 sft.

6. Rubble masonry with dressed stone in cement mortar (1 : 8).

$$\begin{array}{rcl} 1 \times 14' - 9'' \times 2' - 0'' & = & 299.5 \\ 2 \times 8' \times 1' - 0'' \times 6' - 6'' & = & 104.0 \\ 2 \times 8' \times 1' - 0'' \times 4' - 6'' & = & 72.0 \end{array}$$

475.5 cft.

7. Rubble masonry with dressed stone in mud mortar.

$$\begin{array}{rcl} 2 \times 4' - 6'' \times 1' - 0'' \times 7' - 6'' & = & 652.5 \\ 2 \times 10' - 0'' \times 1' - 0'' \times 7' - 6'' & = & 225.0 \\ \frac{1}{2} \times 3 \times 12' - 0'' \times 1' - 0'' \times 3' - 6'' & = & 63.0 \\ 2 \times 11' - 3'' \times 1' - 0'' \times 6' - 6'' & = & 146.25 \\ \frac{1}{2} \times 12' - 3'' \times 1' - 0'' \times 3' - 6'' & = & 42.44 \end{array}$$

1,129.19

Less for Item No. 6.

.....475.5 cft.

Less for doors & windows.

$$\begin{array}{rcl} 6 \times 6' - 6'' \times 3' - 0'' & = & 117.0 \\ 2 \times 6' - 6'' \times 2' - 6'' & = & 32.5 \\ 8 \times 2' - 0'' \times 4' - 6'' & = & 72.0 \end{array}$$

221.5 × 1' - 0'' = 221.5

Less for Lintel.

$$\begin{array}{rcl} 6 \times 4' - 0'' \times 0' - 4'' & = & 8.00 \\ 2 \times 3' - 6'' \times 0' - 4'' & = & 2.33 \\ 8 \times 3' - 0'' \times 0' - 3'' & = & 6.00 \end{array}$$

16.33 × 1' - 0'' = 16.33

713.33

415.86 cft.  
= 416 cft.

8. R. C. C. Lintel :-

$$\begin{array}{rcl} 6 \times 4' - 0'' \times 0' - 4'' & = & 8.00 \\ 2 \times 3' - 6'' \times 0' - 4'' & = & 2.33 \\ 8 \times 3' - 0'' \times 0' - 3'' & = & 6.00 \end{array}$$

16.33 × 1' - 0''

= 16.33  
= .50

16.83

9. 3" thick partition wall with clinker blocks made with burnt coal clinker in cement in the proportion 1 : 10.

$$\begin{array}{rcl} 2 \times 8' - 0'' \times 1' - 6'' & = & 24 \\ 2 \times 10' - 0'' \times 7' - 6'' & = & 150 \\ 2 \times 5' - 0'' \times 8' - 6'' & = & 85 \end{array}$$

$$1 \times 10' - 3'' \times 8' - 0''$$

259  
= 82

341

Less opening 2 × 3' - 0'' × 6' - 6''

= 39

302 sq. ft.

( 180 )

10. 4" thick cement concrete floor with stone chips (10 : 5 : 1) finished with  $\frac{1}{2}$ " cement plaster (3 : 1) neat finished.

$$\begin{array}{rcl} 4 \times 10' - 0'' \times 10' - 0'' & = & 400 \\ 2 \times 10' - 3'' \times 5' - 0'' & = & 103 \\ 2 \times 9' - 0'' \times 4' - 6'' & = & 81 \end{array}$$

584 sft.

Less for Item 11.

$$2 \times 5' - 0'' \times 3' - 0'' = 30 \text{ sft.}$$

554 sft.

11. Stone pitching in fuel box  
6" thick including cement pointing.

$$2 \times 5' - 0'' \times 3' - 0'' = 30 \text{ sft.}$$

12.  $\frac{1}{2}$ " cement plaster inside (1 : 6)

$$\begin{array}{rcl} 4 \times 40' - 0'' \times 7' - 6'' & = & 1,200 \\ 4 \times 17' - 0'' \times 6' - 6'' & = & 182 \\ 5 \times 2' \times 8' - 0'' \times 1' - 6'' & = & 120 \\ 4 \times 5' - 0'' \times 6' - 6'' & = & 130 \\ 2 \times 7' - 0'' \times 2' - 0'' & = & 28 \\ 2 \times 14' - 6'' \times 7' - 6'' & = & 217' - 6'' \end{array}$$

$$2 \times \frac{1}{2} \times 5' - 0'' \times 3' - 0'' = \frac{1,877 - 6'' \text{ sq. ft.}}{15' \ 0''}$$

1,892 - 6''

$\frac{1}{2}$  Deduction Door &  
Window opening :—

110' - 9''

1,781 9''  
= 1,782 sft.

13. Flush pointing with  
cement mortar (1 : 3)

Fuel box :—

$$2 \times 16' - 0'' \times 6' - 6'' = 208' - 0''$$

$$\text{Kitchen } \frac{1}{2} \times 2 \times 5' - 0'' \times 3' - 0'' = 15' - 0''$$

$$\text{Main room } \frac{1}{2} \times 8 \times 10' - 0'' \times 3' - 6'' = 140' - 0''$$

363' - 0''

Outside

$$\begin{array}{l} \left\{ \begin{array}{rcl} 1 \times 44' - 2'' & = & 44' - 2'' \\ 2 \times 11' - 8'' & = & 23' - 4'' \\ 1 \times 31' - 8'' & = & 31' - 8'' \end{array} \right. \\ \hline \text{Main Block. } \left\{ \begin{array}{rcl} 99' - 2'' \times 8' - 6'' & = & 842.92 \\ \frac{1}{2} \times 2 \times 11' - 8'' \times 3' - 6'' & = & 40.83 \\ \hline & = & 883.75 \text{ sq. ft.} \\ \text{Less } 2 \times 14' - 6'' \times 7' - 6'' & = & 217.50 \\ \hline & = & 666.25 \end{array} \right. \end{array}$$

Kitchen & Fuel :—

$$1 \times 34' - 6'' \times 7' - 6'' = 258.75$$

$$\frac{1}{2} \times 12' - 6'' \times 3' - 0'' = 18.75$$

277.5

Total ... 1,306.75 sft.

$\frac{1}{2}$  Deduction for door & window openings :—

$$\begin{array}{rcl}
 6 \times 3'-0'' \times 6'-6'' & = & 117'-0'' \\
 2 \times 2'-6'' \times 6'-6'' & = & 32'-6'' \\
 8 \times 2'-0'' \times 4'-6'' & = & 72'-0'' \\
 \hline
 \frac{1}{2} \times 221'-6'' & = & 110'-9'' \\
 \hline
 & & 1,196 \text{ sq. ft.}
 \end{array}$$

14. Salwood work in doors and window frames :

$$\begin{array}{rcl}
 \text{Doors :—} & 6 \times 16'-0'' & = 96 \\
 & 2 \times 15'-6'' & = 31 \\
 \hline
 & & 127 \times 3'' \times 3'' = 8 \text{ cft.} \\
 \text{Windows :—} & 8 \times 14'-0'' = 112'-0'' \times 3'' \times 2\frac{1}{2}'' & = 5.83 \\
 \hline
 & & 13.33 \text{ cft.}
 \end{array}$$

15. Local hard wood Z battened shutters 1" thick with  $3'' \times \frac{3}{4}''$  battens with necessary iron fittings.

$$\begin{array}{rcl}
 6 \times 6'-3\frac{1}{2}'' \times 2'-7'' & = & 97.6 \\
 2 \times 6'-3\frac{1}{2}'' \times 2'-1'' & = & 26.2 \\
 8 \times 4'-1'' \times 1'-7'' & = & 51.75 \\
 \hline
 & & 175.55 \text{ sq. ft.} = 176 \text{ sq. ft.}
 \end{array}$$

16. Dressed Salwood scantling in roof frames including fitting and fixing.

$$\begin{array}{rcl}
 \text{Rafters :—} & 6 \times 2 \times 8'-0'' & = 96'-0'' \\
 & 6 \times 2 \times 9'-0'' & = 108'-0'' \\
 \text{Collars :—} & 6 \times 1 \times 6'-0'' & = 36'-0'' \\
 & 6 \times 1 \times 7'-6'' & = 45'-0'' \\
 & 6 \times 1 \times 6'-6'' & = 39'-0'' \\
 \hline
 & & 324'-0'' \times 4'' \times 2\frac{1}{2}'' = 22.5
 \end{array}$$

Wall Plate :—

$$\begin{array}{rcl}
 2 \times 42'-6'' & = & 85'-0'' \\
 2 \times 12'-0'' & = & 24'-0'' \\
 2 \times 10'-0'' & = & 20'-0'' \\
 \hline
 & & 129'-0'' \times 4'' \times 3'' = 10.75 \\
 \text{Posts :—} & 6 \times 6'-6'' & = 39'-0'' \times 4'' \times 4'' = 4.33 \\
 \hline
 & & 37.58 \text{ cft.} \\
 \text{Purlins :—} & 6 \times 46'-2'' & = 277'-0'' \\
 & 8 \times 12'-0'' & = 96'-0'' \\
 & 4 \times 12'-0'' & = 48'-0'' \\
 & 4 \times 12'-0'' & = 48'-0'' \\
 \hline
 & & 469 \times 2'' \times 1\frac{1}{2}'' = 9.80 \\
 \hline
 & & 47.38
 \end{array}$$

17. Roofing with 24 B. W. G. C. I. sheets including fitting and fixing with necessary fittings.

$$\begin{array}{rcl}
 2 \times 46' - 0'' \times 9' - 0'' & = & 828 \\
 2 \times 12' - 0'' \times 10' - 0'' & = & 240 \\
 2 \times 10' - 0'' \times 7' - 0'' & = & 140 \\
 \hline
 & = & 1,208'0''
 \end{array}$$

18. G. C. I. ridding with 12" overlapping :—

$$\begin{array}{rcl}
 1 \times 46' - 0'' & = & 46 \\
 1 \times 12' - 0'' & = & 12 \\
 \hline
 & = & 58 \text{ rft.}
 \end{array}$$

19. G. C. I. valley gutter 12" wide including fitting and fixing.

$$2 \times 8' - 0'' = 16 \text{ rft.}$$

20. Supplying fitting and fixing  $1\frac{1}{2}'' \times \frac{1}{2}'' \times 1' - 0''$  long M. S. clamps.

$$\begin{array}{rcl}
 8 \times 6 & = & 48 \\
 8 \times 4 & = & 32 \\
 \hline
 & = & 80 \text{ Nos.}
 \end{array}$$

21. Painting two coats to wood work in doors and windows & posts over a coat of priming :—

$$\begin{array}{rcl}
 6 \times 2 \times 6' - 6'' \times 3' - 0'' & = & 234 \\
 2 \times 2 \times 6' - 6'' \times 2' - 6'' & = & 65 \\
 8 \times 2 \times 4' - 6'' \times 2' - 0'' & = & 144 \\
 1 \times 39' - 0'' \times 1' - 4'' & = & 52 \\
 \hline
 & = & 495 \text{ sq. ft.}
 \end{array}$$

22. Two coats of tar painting to Sal scantling of the roof frame :—

$$\begin{array}{rcl}
 324' - 0'' \times 1' - 1'' & = & 351 - 0'' \\
 129 - 0'' \times 1' - 2'' & = & 150 - 6'' \\
 \hline
 & = & 501' - 6''
 \end{array}$$

23. White wash two coats over new work for internal wall.

$$1,781.75 \text{ sq. ft.}$$

24. Supplying fitting and fixing  $5/8''$  dia. M. S. rounds for window grating including two coats of painting over a coat of priming.

$$\begin{array}{rcl}
 8 \times 5 \times 4' - 3'' & = & 180 \text{ sq. ft. @ } 1.083 \text{ lbs./rft.} \\
 & = & 1.74 \text{ cwt.}
 \end{array}$$

25. Hessian ceiling fitted and fixed with  $2'' \times 1\frac{1}{2}''$  Salwood battens and  $1'' \times \frac{1}{2}''$  with necessary fittings as necessary and 2 coats of chala wash complete.

$$2 \times 20' - 1\frac{1}{2}'' \times 13' - 0'' = 523 \text{ sq. ft.}$$

26. Supplying fitting and fixing  $9'' \times 6''$  C. I. ventilators including two coats of painting over a coat of priming.

.....16 Nos.

27. -do- -do- -do-  
1' - 6" long  $5\frac{5}{8}''$  dia. holding down bolts & nuts with double washers  $6'' \times 6'' \times \frac{1}{2}''$  embedded in cement concrete (4 : 2 : 1)

..... 22 Nos.

28. -do- -do- -do-  
 $1\frac{1}{2}''$  local woods planks for shelves.

$$.....3 \times 2 \times 5' - 6'' \times 3' - 0'' = 99 \text{ rft.}$$

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From—Secretary, Indian Tea Association

To—( All Members of the Association with interests in Assam )

*Circular Letter No. 35, dated Calcutta, 22nd April, 1958*

*Assam Taxation (on Goods carried by roads or inland waterways) (Amendment) Act, 1958.*

*Memo.*—With reference to Circular Letter No. 106 dated the 4th October, 1957 I attach for the information of members a copy of the above mentioned Act which came into force on the 1st April, 1958.

No. L.J.L. 16/58/9.—The following Act of the Assam Legislative Assembly which received the assent of the Governor is hereby published for general information.

(Received the assent of the Governor on the 26th March, 1958)

ASSAM ACT II OF 1958

THE ASSAM TAXATION (ON GOODS CARRIED BY  
ROADS OR INLAND WATER-WAYS) (AMENDMENT)  
ACT, 1958.

(As passed by the Assembly)

(Published in the Assam Gazette, Extraordinary, dated the 28th  
March, 1958).

An

Act

further to amend the Assam Taxation (On Goods carried by  
Roads or Inland Water-Ways) Act, 1954.

Preamble—Whereas it is expedient further to amend the  
Assam Taxation (On Goods carried by Roads or Inland Water-  
Ways) Act, 1954 (Assam Act XIII of 1954) hereinafter called  
the Principal Act, in the manner hereinafter appearing;

It is hereby enacted in the Ninth Year of the Republic of  
India as follows:—

1. *Short title, extent and commencement.*—(1) This Act  
may be called the Assam Taxation (On Goods carried by Roads  
or Inland Water-Ways) (Amendment) Act, 1958.

(2) It shall have the like extent as the Principal Act.

(3) It shall come into force with effect from 1st April,  
1958.

2. Amendment of Section 31 of Assam Act XIII of 1954.—  
The figure “25” appearing in Section 31 after the words  
“Section 17”, in the Principal Act shall be deleted.

3. Amendment of Section 32 of Assam Act XIII of 1954.—  
In sub-section (2) of Section 32 of the Principal Act, add the  
following clause, namely:—

(1) “(f) In making any rule, the Government may direct  
that a breach thereof shall be punishable with fine

not exceeding five hundred rupees, and when the offence is a continuing one, with a daily fine not exceeding twenty-five rupees during the continuance of the offence;"

(2) the existing clause (f) shall be renumbered as clause (g).

4. The word "chests" wherever it occurs in the Principal Act, shall be substituted by the word "containers."

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**From—Secretary, Indian Tea Association**

**To—( All Agency Houses and Proprietors with Interests in Assam )**

*Circular Letter No. 34 dated Calcutta. 22nd April, 1958.*

*Assam Agricultural Income Tax Rates.*

*Memo:—*With reference to Circular letter No. 78 dated 2nd August, 1957 I have to advise Agency Houses and Proprietors with Interests in Assam that the Assam Finance Act, 1958 has fixed the rates of Agricultural Income Tax payable by Companies in Assam in respect of the year commencing on the 1st April, 1958 as follows:—

- (a) Where the total income of the Company does not exceed Rs. 1,00,000 on the whole of the total income—31 Naye Paise in the rupee.
- (b) Where the total income of the Company exceeds Rs. 1,00,000 on the whole of total income—38 Naye Paise in the rupee.

Provided always that—(i) No Agricultural Income-Tax shall be payable on a total agricultural income which does not exceed Rs. 3,000 and (ii) the Agricultural income-Tax payable shall in no case exceed half the amount by which the total Agricultural Income exceeds Rs. 3,000.



From—Secretary, Indian Tea Association

To—(All Members with interests in West Bengal)

*Circular Letter No. 15, dated Calcutta, 10th February, 1958.*

*The Bengal Agricultural Income Tax (Amendment) Act, 1957.*

*Memo:*—I reproduce below for the information of members with interests in West Bengal the Bengal Agricultural Income Tax (Amendment) Act, 1957 which received the assent of the Governor on the 13th January, 1958.

It will be noted that the Act increases the rate of agricultural income tax payable by tea companies from 4 annas to 40 naye paise but will come into force as from a date to be notified in the Calcutta Gazette. No date has yet been announced by Government.

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WEST BENGAL ACT XXVIII of 1957.

THE BENGAL AGRICULTURAL INCOME-TAX  
(AMENDMENT) ACT, 1957.

(Passed by the West Bengal Legislature)

(Assent of the Governor was first published in the Calcutta Gazette, Extraordinary, of the 13th January, 1958).

*An Act to amend the Bengal Agricultural Income-tax Act, 1944.*

Ben. Act  
IV of 1944.

Whereas it is expedient to amend the Bengal Agricultural Income-tax Act, 1944, for the purposes and in the manner hereinafter appearing;

It is hereby enacted in the Eighth Year of the Republic of India, by the Legislature of West Bengal, as follows:—

Short title  
and com-  
mencement.

1. (1) This Act may be called the Bengal Agricultural Income-tax (Amendment) Act, 1957

- (2) It shall come into force on such date as the State Government may, by notification in the Official Gazette, appoint.
2. For clause (a) of section 10 of the Bengal Agricultural Income-tax Act, 1944 hereinafter referred to as the said Act), the following clause shall be substituted, namely:--
- Amendment  
of section  
10.
- “(a) any agricultural income which he receives as his share of agricultural income of a firm or association of persons, which has paid the tax in respect of the said agricultural income;”
3. For section 17 of the said Act, the following section shall be substituted, namely:—
- Substitution  
of new  
section for  
section 17.
17. A firm or other association of persons which has paid agricultural income-tax under this Act in respect of its agricultural income as such firm or association shall be deemed for the purposes of Section 48 to have paid agricultural income-tax on behalf of the partners of such firm or the members of such association, as the case may be, on such part of the agricultural income of every individual partner or member as represents the portion of the agricultural income of such firm or association which is received by such partner or member.”
- “Tax deemed to be paid on others behalf by firms and associations.
4. Section 23 of the said Act shall be omitted.
- Omission  
of section  
23.
5. Section 40 of the said Act shall be omitted.
- Omission  
of section  
40.
6. In sub-Section (4) of Section 45 of the said Act, the following proviso shall be added and be deemed always to have been added, namely:—
- Amendment  
of section  
45.
- “Provided that in computing the said period of three years the time during which the recovery of arrears of agricultural income-tax has been stayed, either wholly or in part, by an injunction or any other order of a competent court shall be excluded.”

Amendment  
of section  
48.

7. For sub-sections (1), (2) and (3) of Section 48 of the said Act, the following sub-sections shall be substituted, namely:—

48. (1) Notwithstanding anything contained in Section 47, a partner of a firm or a member of an association of persons on whose behalf agricultural income-tax is, by Section 17, deemed to have been paid by such firm or association, shall be entitled to a refund of agricultural income-tax on account of any difference between the rate of agricultural income-tax applicable under this Act to the total agricultural income of such firm or association and the average rate which would be applicable to the total world income of such partner or member if such total world income were agricultural income chargeable to agricultural income-tax under this Act.
- Refunds of tax deemed to have been paid by firms and associations on behalf of others.
- (2) Any partner of a firm or member of an association of persons who is deemed to be entitled under the provisions of sub-section (1) to a refund of agricultural income-tax in respect of the previous year may apply to the Agricultural Income-tax Officer in the prescribed manner for such refund, and if the Agricultural Income-tax Officer after such inquiry as he thinks necessary is satisfied that a refund under the provisions of sub-section (1) is due he shall compute the amount of such refund according to the provisions of sub-section (3) and such amount shall be paid to the partner or member, as the case may be.
- (3) The amount of any refund of agricultural income-tax due under the provisions of sub-section (1) shall be the product of the amount of agricultural income on which tax is deemed to have been paid by a firm or association of persons and has been received by a partner or member, as the case may be, and the difference between the rate of agricultural income-tax applicable to the total agricultural income of the

said firm or association chargeable to agricultural income-tax under this Act, and the average rate of such tax applicable to an amount equivalent to the total world income of such partner or member in the previous year."

8. In the Schedule to the said Act,—

Amendment  
of the  
Schedule.

(1) in paragraph A,—

(a) in sub-paragraph (1), for the existing entries under the heading "Rate" against items (b), (c), (d), (e) and (f), the following entries shall respectively be substituted, namely:—

"Five naye paise in the rupee."

"Eight naye paise in the rupee."

"Twelve naye paise in the rupee."

"Nineteen naye paise in the rupee."

"Twenty-five naye paise in the rupee."

(b) in sub-paragraph (2), for the existing entry under the heading "Rate" against item (a), the words "two naye paise in the rupee" shall be substituted;

(2) in paragraph B, for the existing entry under the heading "Rate" the words "forty naye paise in the rupee" shall be substituted.

By order of the Governor,

S. K. DAS GUPTA,

*Secy. to the Govt. of West Bengal.*

## INDIAN TEA ASSOCIATION

## List of Chairmen from 1881-1959.

1881	MR. A. B. INGLIS	...	Messrs. Begg Dunlop & Co., Ltd.
1882	„ J. J. J. KESWICK	...	„ Jardine Skinner & Co.
1883	„ A. WILSON	...	„ Jardine Skinner & Co.
1884	„ A. WILSON	...	„ Jardine Skinner & Co.
1885	„ A. WILSON	...	„ Jardine Skinner & Co.
1886	THE HON'BLE D. CRUICKSHANK	...	„ Begg Dunlop & Co., Ltd.
1887	MR. J. F. MACNAIR	...	„ Begg Dunlop & Co., Ltd.
1888	„ J. F. MACNAIR	...	„ Begg Dunlop & Co., Ltd.
1889	„ J. N. STUART	...	„ Balmer Lawrie & Co., Ltd.
1890	„ J. N. STUART	...	„ Balmer Lawrie & Co., Ltd.
1891	„ J. N. STUART	...	„ Balmer Lawrie & Co., Ltd.
1892	„ A. G. WATSON	...	„ Williamson Magor & Co.
1893	„ J. N. STUART	...	„ Balmer Lawrie & Co., Ltd.
1894	„ J. N. STUART	...	„ Balmer Lawrie & Co., Ltd.
1895	„ H. S. ASHTON	...	„ Shaw Wallace & Co.
1896	„ G. A. ORMISTON	...	„ Balmer Lawrie & Co., Ltd.
1897	„ G. A. ORMISTON	...	„ Balmer Lawrie & Co., Ltd.
1898	„ G. G. ANDERSON	...	„ Williamson Magor & Co.
1899	„ G. G. ANDERSON	...	„ Williamson Magor & Co.
1900	„ H. C. BEGG	...	„ Begg Dunlop & Co., Ltd.
1901	„ H. S. ASHTON	...	„ Shaw Wallace & Co.
1902	„ LOCKHART SMITH	...	„ Williamson Magor & Co.
1903	„ H. C. BEGG	...	„ Begg Dunlop & Co., Ltd.
1904	„ LOCKHART SMITH	...	„ Williamson Magor & Co.
1905	„ LOCKHART SMITH	...	„ Williamson Magor & Co.
1906	„ LOCKHART SMITH	...	„ Williamson Magor & Co.
1907	„ G. KINGSLEY	...	„ Shaw Wallace & Co.
1908	MESSRS. {	G. KINGSLEY	„ Shaw Wallace & Co.
		R. L. WILLIAMSON	„ Williamson Magor & Co.
		SON	(from Aug. to Dec.)
1909	MR. T. MCMORRAN	...	„ Duncan Brothers & Co., Ltd.

1910	MR. T. MCMORRAN	...	Messrs. Duncan Brothers & Co., Ld.
1911	„ W. WARRINGTON	...	„ James Finlay & Co., Ld.
1912	„ G. KINGSLEY	...	„ Shaw Wallace & Co.
1913	MESSRS. {	G. KINGSLEY	„ Shaw Wallace & Co.
		A. D. GORDON	„ Williamson Magor & Co. (for Decr. only)
1914	MR. R. GRAHAM	...	„ James Finlay & Co., Ld.
1915	MESSRS. {	R. GRAHAM	„ James Finlay & Co., Ld.
		A. D. PICKFORD	„ Begg Dunlop & Co., Ld. (for Decr. only)
1916	„ {	A. D. PICKFORD	„ Begg Dunlop & Co., Ld. (up to April)
		A. D. GORDON	„ Williamson Magor & Co.
1917	MR. A. D. GORDON	...	„ Williamson Magor & Co.
1918	„ A. D. PICKFORD	...	„ Begg Dunlop & Co., Ld.
1919	„ H. W. CARR	...	„ Balmer Lawrie & Co., Ld.
1920	„ A. D. GORDON	...	„ Williamson Magor & Co.
1921	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1922	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1923	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1924	„ A. D. GORDON	...	„ Williamson Magor & Co.
1925	THE HON. SAMUEL J. BEST	...	„ Octavius Steel & Co., Ld.
1926	MR. T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1927	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1928	„ A. D. GORDON	...	„ Williamson Magor & Co.
1929	„ JAS INSCH	...	„ Duncan Brothers & Co., Ld.
1930	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1931	„ A. S. MACALISTER	...	„ Macneill & Co., Ld.
1932	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1933	„ T. C. CRAWFORD	...	„ James Finlay & Co., Ld.
1934	„ K. B. MILLER	...	„ Williamson Magor & Co.
1935	„ H. A. ANTROBUS	...	„ Begg Dunlop & Co., Ld.
1936	„ C. K. NICHOLL	...	„ Octavius Steel & Co., Ld.
1937	„ C. K. NICHOLL	...	„ Octavius Steel & Co., Ld.
1938	„ R. W. B. DUNLOP	...	„ Duncan Brothers & Co., Ld.

1939	MR. R. B. LAGDEN,				
	O.B.E., M.C.	...	Messrs.	McLeod & Co.,	Ld.
1940	„ C. K. NICHOLL	...	„	Octavius Steel & Co.,	Ld.
1941	„ J. JONES, C.I.E.	...	„	James Finlay & Co.,	Ld.
1942	„ J. JONES, C.I.E.	...	„	James Finlay & Co.,	Ld.
1943	„ J. JONES, C.I.E.	...	„	James Finlay & Co.,	Ld.
1944	„ H. C. BANNERMAN	...	„	Macneill & Co.,	Ld.
1945	„ A. McLAREN	...	„	Duncan Brothers & Co.,	Ld.
1946	„ G. A. RAINEY	...	„	Balmer Lawrie & Co.,	Ld.
1947	„ R. L. HARDS	...	„	Begg Dunlop & Co.,	Ld.
1948	„ R. A. H. STEVENSON	...	„	Shaw Wallace & Co.,	Ld.
1949	„ C. C. C. BELL	...	„	James Finlay & Co.,	Ld.
1950	„ R. L. HARDS	...	„	McLeod & Co.,	Ld.
1951	„ A. H. GALLOWAY	...	„	Octavius Steel & Co.,	Ld.
1952	„ E. A. HUTCHISON	...	„	James Finlay & Co.,	Ld.
1953	„ S. H. DAVIES	...	„	Duncan Brothers & Co.,	Ld.
1954	„ H. MACKAY				
	TALLACK	...	„	Macneill & Barry	Ld.
1955	„ H. K.				
	STRINGFELLOW	...	„	Shaw Wallace & Co.,	Ld.
1956	„ J. P. H. BENT	...	„	Jardine Henderson	Ld.
1957	„ C. D. WILSON	...	„	Balmer Lawrie & Co.,	Ld.
1958	„ L. T. CARMICHAEL	...	„	Duncan Brothers & Co.,	Ld.
1959	„ D. L. BETTS	...	„	Gillanders Arbuthnot	& Co., Ld.

**RULES OF THE INDIAN TEA ASSOCIATION.**

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*As amended at an Extraordinary General Meeting held on the  
8th January, 1961*

1. That the Association shall be styled the "INDIAN TEA ASSOCIATION", and shall have its headquarters in Calcutta.

2. That the objects and duty of the Association shall be to promote the common interests of all persons concerned in the cultivation of Tea in India.

3. That Proprietors and Managers of, and Agents for Tea Estates (including Limited Companies, which shall be represented by their Agents or Secretaries) shall be eligible as members of the Association.

4. That applicants for admission as members shall be elected by the General Committee.

5. That the business and funds of the Association shall be managed by a General Committee consisting of \*twelve firms, to be elected annually by voting papers circulated, the result of the voting to be scrutinised and declared at the Annual General Meeting of the Association, such Annual General Meeting to be held at such time in the month of February, or as soon thereafter as possible in each year, as may be appointed by the General Committee. The \*twelve firms thus elected shall hold office for one year, and shall each nominate a gentleman to represent them on the General Committee. The General Committee shall elect their own Chairman and Vice-Chairman and may in their discretion appoint a stipendiary Assistant to the Chairman to be called and known as "Deputy Chairman" and to be *ex-officio* an additional member of the General Committee.†† Four members of the General Committee to form a quorum.

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\*"Twelve" instead of "nine" was passed at the Extraordinary General Meeting held on 2nd March 1934.

††Resolution passed at the Extraordinary General Meeting held on 19th December, 1950.



The Secretary,† Deputy Secretary, and Assistant Secretaries of the Bengal Chamber of Commerce shall be *ex-officio* Secretary† Deputy Secretary and Assistant Secretaries of the Association and the business of the Association shall be carried on by the staff of the Bengal Chamber of Commerce in return for such remuneration as may be agreed upon, from time to time, between the General Committee of the Association and the Committee of the Chamber.

6. That the Association may be represented in the Tea Districts by existing Local Associations working in conformity with the Association's Rules, and by District Committees appointed for the purpose of carrying out the objects of the Association. Each District Committee shall be elected by the votes of the Superintendents and Managers of gardens situated in such district, Superintendents and Managers of gardens shall alone be eligible to serve on District Committees. In the elections of members to serve on District Committees the number of votes to which each Superintendent or Manager is entitled shall be based upon the area of tea cultivation under his charge as specified in rule 12. Each District Committee shall frame its own Rules for internal administration subject to the approval and confirmation of the General Committee. The General Committee may decide, when necessary, what groups of gardens shall be represented by District Committees.

7. That voting by proxy shall be allowed, provided proxies are in favour of members of the Association.

\*8. That for the purpose of defraying the expenses of the Association an annual contribution, based upon the production of tea, and to be fixed by the General Committee subject to confirmation at the next Ordinary General Meeting shall be payable by each company and private garden represented in the Association.

9. That the General Committee may whenever they think fit and shall, upon the requisition in writing of any seven mem-

†The inclusion of a Deputy Secretary and of more than one Assistant Secretary, to give effect to an alteration in the Constitution of the Bengal Chamber of Commerce, was passed by resolution at the Annual General Meeting held on 29th March 1940.

\*Resolution passed at the Annual General Meeting held on 7th March 1958.

bers of the Association, convene an Extraordinary General Meeting.

10. That upon the receipt of such requisition, which shall specify the object of the meeting proposed to be called, the General Committee shall forthwith proceed to convene an Extraordinary General meeting to be held within thirty days of the receipt of such requisition. Seven days' notice at the least, of all General Meetings shall be given to the members in writing or by advertisement in one or more of the Calcutta daily papers.

11. That no General Meeting shall be valid at which less than seven members shall be present either in person or by proxy.

\*12. That in all matters to be determined by the votes of members, each limited company or private concern shall be entitled to one vote for each pound of tea on which subscriptions are levied under the terms of Rule 8.

13. That the Accounts and Reports of the proceedings of the Association shall be open to the inspection of members, at convenient times, to be fixed by the Committee.

14. That an extraordinary General Meeting convened for the purpose may, by the votes of three-fourths of the members present, in person or by proxy, expel any member from the Association.

15. That any member may retire from the Association on giving six months' notice in writing to the General Committee of his intention to do so.

16. That the rules of the Association may be replaced or altered, and new ones passed at any General Meeting, provided that the proposed alteration or new Rule or Rules shall be notified to the members at least one calendar month previous to such meeting.

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\*Resolution passed at the Annual General Meeting held on 7th March 1958.

*List of Tea Properties, Members of the Indian Tea Association, corrected to 31st July, 1959.*

**ASSAM VALLEY**

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Achabam Tea Co., Ltd.</i> ...	James Finlay & Co., Ltd. ...	692·98
<i>Amalgamated Tea Estates Co., Ltd. :—</i>		
Lattakoojan ...	Ditto.	1,663·08
Diffloo ...		907·27
Hathikuli ...		902·64
Nahorkutia ...		598·71
Namroop ...		843·74
<i>Amgoorie Tea Estate, Ltd. :—</i>		
Amgoorie (including Tiphook—) ...	James Warren & Co., Ltd. ...	1,436·14
Borbam ...		995·95
Hulwating ...		642·48
<i>Amluckie Tea Co., Ltd.</i> ...	McLeod & Co., Ltd. ...	900·62
<i>Anandabag Tea Co., Ltd.</i> ...	Gillanders Arbuthnot & Co., Ltd. ...	459·94
<i>Anglo-American Direct Tea Trading Co., Ltd. :—</i>		
Nahorani ...	James Finlay & Co., Ltd. ...	1,561·67
Kolony ...		687·08
Nahortoli ...		968·03
<i>Assam Company, Ltd. :—</i>		
Ligri-Pookrie ...	Kilburn & Co. (Private) Ltd.	870·00
Mackeypore ...		1,230·95
Lakmijan ...		654·27
Bamon Pookrie ...		749·67
Gelakey & Athkel ...		1,178·20
Deopani ...		575·82
Cherideo Purbut ...		1,093·19
Mohokuti ...		774·47
Suntok ...		785·00
Doomur Dullung ...		1,513·74
Khoomtaic ...		1,054·86

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Assam Consolidated Tea Estates (India) Ltd.—</i>		2373.14
Desam ...	Andrew Yule & Co., Ltd. ...	594.14
Bhamun ...		581.44
Hingrijan ...		625.62
Khowang ...		696.53
Tinkong ...		839.72
<i>Assam Dooars Tea Co., Ltd. :—</i>		
Orangajuli ...	Duncan Brothers & Co., Ltd.	992.00
Nonaipara ...		856.00
<i>Assam Estates, Ltd. :—</i>		
Hazelbank ...	Macneill & Barry Ltd.	500.00
<i>Assam Frontier Tea Co., Ltd. :—</i>		
Talup ...	Shaw Wallace & Co., Ltd. ...	843.00
Dangri ...		1,000.52
Hilika ...		1,005.00
Hokongoorie ...		850.00
Khobong & Laina ...		1,477.33
Hapjan ...		1,019.00
Longsoal ...		1,000.00
Budlapara ...		955.75
<i>Attareekhat Tea Co., Ltd. :—</i>		
Attareekhat ...	Williamson Magor & Co., Ltd.	754.97
Borengajuli ...		917.53
Pancery ...		755.30
<i>Badulipur Tea Co., Ltd. :—</i>		
Badulipur & Koomtai ...	Octavius Steel & Co., Ltd. ...	1,980.98
Hautley ...		1,359.01
<i>Baghjan Tea Co., (1935) Ltd.</i>	Macneill & Barry Ltd. ...	753.00
<i>Baghmari Tea Co., Ltd.</i> ...	McLeod & Co., Ltd. ...	604.96

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Balijan Tea Co., Ltd.</i> ...	James Warren & Co., Ltd. ..	921·55
<i>Bamgaon Tea Co., Ltd. :—</i>		
Bamgaon ...	Octavius Steel & Co., Ltd. ...	554·50
Singri ...		640·62
<i>Bargang Tea Co., Ltd. :—</i>		
Kettela ...	Williamson Magor & Co., Ltd.	1,387·74
<i>Basmatia Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd. ...	378·76
<i>Bazaloni Tea Co., Ltd. :—</i>		
Bazaloni ...	Octavius Steel & Co., Ltd. ...	1,161·03
Rajgarhali ...		
<i>Behubor Co., Ltd.</i> ...	Jardine Henderson, Ltd. ...	1,157·45
<i>Belseri Tea Co., Ltd. :—</i>		
Belseri ...	Octavius Steel & Co., Ltd. ...	452·31
<i>Bengal United Tea Co., Ltd. :</i>		
Tezpur and Gogra ...	Jardine Henderson, Ltd. ...	834·71
<i>Betjan Tea Co., Ltd. :—</i>		
Betjan ...	Gillanders Arbuthnot & Co., Ltd. ...	611·94
<i>Bhooteachang Tea Co., Ltd. :—</i>	Macnill & Barry Ltd. ..	859·00
<i>Bishnauth Tea Co., Ltd. :—</i>		
Dikorai ...	Williamson Magor & Co., Ltd.	1,824·16
Pabhoi ...		659·00
Pertabghur ...		1,040·94
<i>Bokakhat Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd. ...	484·64

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Borbheel Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	713·33
<i>Bordubi Tea Co., Ltd. :—</i>		
Bordubi ...	Ditto.	1,221·83
Phillobari ...		767·05
<i>Borelli Tea Co., Ltd. :—</i>		
Phulbari ...	Ditto.	1,417·43
Harchurah ...		692·95
<i>Borhat Tea Co., Ltd. :—</i>		
Borhat ...	James Finlay & Co., Ltd. ...	1,111·64
Jamguri ...		797·16
<i>Borjan Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	838·03
<i>Bormahjan Tea Co. (1956) Ltd.</i> ...	McLeod & Co., Ltd. ...	526·47
<i>Boroi Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	711·30
<i>Borpukhuri Tea Co., Ltd.</i> ...	Ditto.	562·41
<i>Brae and Chingoor Tea Estates Ltd. :—</i>		
Loongsoong ...	Ditto.	841·96
<i>British Assam Tea Co., Ltd. :—</i>		
Addabarie ...	Jardine Henderson, Ltd. ...	776·28
Balipara ...		446·18
<i>British Indian Tea Co., Ltd. :—</i>		
Sessa ...	Balmer Lawrie & Co., Ltd.	664·00
Mancotta ...		560·00
<i>Brooke Bond Estates India Ltd. :—</i>		
Dibru-Darrang ...	Brooke Bond India, Ltd.	598·43
Julia ...		390·77
Tinkharia ...		718·40
Dhullie ...		643·09
Dering ...		502·83

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Budla Beta Tea Co., Ltd. :—</i>		731'71.96
Budla Beta ...	Shaw Wallace & Co., Ltd. ..	{ 799.54
Kanjikoah ...		{ 515.00
Bokpara ...		{ 751.00
Kharjan ...		{ 794.69
Pengaree ...		{ 842.50
<i>Bukhial Tea Estates, Ltd. ...</i>	Macneill & Barry Ltd. ...	778.00
<i>Chubwa Tea Co., Ltd. :—</i>		2
Kellyden ...	James Finlay & Co., Ltd. ...	{ 1,484.32
Chubwa ...		{ 1,548.86
Nonoi ...		{ 1,251.99
<i>Consolidated Tea and Lands Co., (India) Ltd. :—</i>		
Hattigor ...	Ditto.	{ 1,905.74
Powai ...		{ 1,868.88
Sagmootea ...		{ 781.34
Majuli ...		{ 715.04
Lamabari ...		{ 668.07
<i>Corramore Tea Co., Ltd. :—</i>	Williamson Magor & Co., Ltd.	703.34
<i>Deamoolie Tea Co., Ltd.</i>	James Warren & Co., Ltd.	1,327.96
<i>Dekhari Tea Co., Ltd. :—</i>		
Dekhari ...	Ditto.	{ 982.27
Deohall ...		{ 1,006.42
Thowra ...		{ 854.66
<i>Dejoo Tea Co., Ltd. ...</i>	Balmer Lawrie & Co., Ltd.	887.00
<i>Dejoo Valley Co., Ltd.</i>	McLeod & Co., Ltd. ...	344.25
<i>Dessai and Parbutia Tea Co., Ltd. ...</i>		
Ducklingia ...	Jardine Henderson, Ltd. ...	1,332.47

## ASSAM VALLEY—contd.

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Dhelakhat Tea Co., Ltd.</i> ... (including Dangri and Dhoniyan)	James Warren & Co., Ltd. ...	721·49
<i>Dhendai Tea Estate</i> ...	The Proprietor. Dhunseri Tea Co., Ltd. ...	628·05
<i>Dhoolie Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd. ...	851·87
<i>Dibrugarh Co., Ltd.</i> :— Ouphulia ...	McLeod & Co., Ltd. ...	475·36
<i>Dimakusi Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	617·86
<i>Dirai Tea Co., Ltd.</i> ...	Macneill & Barry Ltd. ...	846·00
<i>Dolaguri Tea Estate</i> ...	Dolaguri Tea Co., Ltd. ...	586·40
<i>Doolahat Tea Co., Ltd.</i> ...	Balmer Lawrie & Co., Ltd.	1,176·00
<i>Doom Dooma Tea Co., Ltd.</i> :— Hansara ... Beesakopie ... Samdang ... Raidang ... Daimukhia ...	James Warren & Co., Ltd. ...	{ 1,116·18 1,307·87 1,554·30 1,083·33 1,113·90
<i>Duamara Tea Co., Ltd.</i> ...		Ditto. 600·00
<i>Dufftaghur Tea Co., Ltd.</i> ...		Williamson Magor & Co., Ltd. 647·58
<i>Durgapur Tea Estate</i> ...		Parsuram Kasera, Prop. ... 150·00
<i>East India Tea Co., Ltd.</i> :— Dufflating ... Soraipani ...		{ Williamson Magor & Co., Ltd. { 841·77 530·35
<i>Eastern Assam Tea Co., Ltd.</i> :— Balijan North ... Balijan South ... Sealkotee ... Mohunbaree ... Limbuguri ...	James Warren & Co., Ltd. ...	{ 971·59 749·14 1,176·72 472·20 618·66



ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Empire of India and Ceylon Tea Co., Ltd. :—</i>	114 15 1. 92 1/2	
Sonajulie ...	Gillanders Arbuthnot & Co., Ld. ...	1,240.43
Borjulie ...		1,334.40
Sessa (including Namgaon) ...		1,311.85
Dhulapadung ...		1,208.03
Ghoirallie ...		1,194.08
<i>Gingia Tea Co., Ltd. ...</i>	Jardine Henderson, Ld. ...	693.53
<i>Gohpur Tea Co., Ltd. ...</i>	Williamson Magor & Co., Ld.	552.19
<i>Goneshbari Tea Estate ...</i>	Goneshbari Tea Co., Ld. ...	324.48
<i>Greenwood Tea Co., Ltd. :—</i>		
Greenwood ...	Macneill & Barry Ld. ...	990.00
Dinjan ...		766.00
<i>Grob Tea Co., Ltd. :—</i>		
Dessoie ...	Octavius Steel & Co., Ld. ...	543.70
Kanu (including Bogabagh) ...		870.55
Doyang ...		530.59
Teen Ali ...		531.70
<i>Halem Tea Co., Ltd. :—</i>		
Halem ...	Jardine Henderson, Ld. ...	1,006.65
Nya Gogra & Dalhousie ...		716.64
<i>Harmutty Tea Co., Ltd. ...</i>	Balmer Lawrie & Co., Ld.	855.00
<i>Haroocharai Tea Estate. ...</i>	Barooahs & Associates Private Ld. ...	538.00
<i>Hoolungoorree Tea Co., Ltd. :—</i>		
Hoolungoorree ...	Andrew Yule & Co., Ld. ...	767.01
Khonikor Dallim ...		571.49
<i>Hunwal Tea Co., Ltd. ...</i>	Jardine Henderson, Ld. ...	1,267.82
<i>Imperial Tea Co., Ltd. :—</i>		
Monabarrie ...	Ditto.	1,681.18
Tarajulie ...		735.00

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Itakhoolie Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	848.47
<i>Jhanzie Tea Association Ltd. :—</i>		
Seleng ...	Balmer Lawrie & Co., Ltd.	1,022.00
Boisahabi ...		1,088.00
Naganijan ...		949.00
Borpatra ...		761.00
Jaipur ...		715.00
Namsang ...		406.00
<i>Jokai (Assam) Tea Co., Ltd. :—</i>		
Bokel ...	Ditto.	1,340.00
Muttuck ...		524.00
Singlijan ...		411.00
Dikom ...		943.00
Lengrai ...		398.00
Hattiali ...		600.00
Jamirah ...		907.00
Panitola ...		1,295.00
Nokhroy ...		667.00
Hukanpukhri ...		877.00
Tipuk ...		725.00
Daisajan ...		681.00
Joyhing ...		614.00
Koilamari ...		594.00
Nalani ...		923.00
<i>Joonktolle Tea Co., Ltd.</i> ...	Kettlewell Bullen & Co., Ltd.	532.39
<i>Jorehaut Tea Co., Ltd. :—</i>		
Cinnamara ...	James Warren & Co., Ltd.	1,512.45
Murmuria ...		824.88
Numalighur ...		723.36
Rungagora ...		657.04
Bokahola ...		704.76
Dhekiajuli ...		1,142.50
Sycotta ...		1,172.04
Kharikatia ...		807.62
Deepling ...		631.40
Langharjan ...		1,055.53
Borsapori ...		749.00
Katonibari ...		

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Jutlibari Tea Co., Ltd. :—</i>	Gillanders Arbuthnot & Co., Ld. ...	162 18 3.88 945.42
<i>Kacharigaon Tea Co., Ltd. ...</i>	Williamson Magor & Co., Ltd.	703.31
<i>Kanan Devan Hills Produce Co., Ltd. :—</i>		
Teok	James Finlay & Co., Ltd. ...	{ 704.55 2,566.91
Kakajan and Debrapar ...		
<i>Koliabur &amp; Seconee Tea Co., Ltd. :—</i>		
Koliabur ...	Williamson Magor & Co., Ltd.	{ 586.18 787.48
Seconee ...		
<i>Koomsoong Tea Co., Ltd. ...</i>	Ditto.	1,174.39
<i>Kotamullai Tea Co., Ltd. :—</i>		
Jiajuri ...	Duncan Brothers & Co., Ltd.	542.00
<i>Lankashi Tea &amp; Seed Estate</i>	Octavius Steel & Co., Ld	199.68
<i>Ledo Tea Co., Ltd. :—</i>	Duncan Brothers & Co., Ltd.	638.00
<i>Majuli Tea Co., Ltd. :—</i>		
Behali ...	Williamson Magor & Co., Ltd.	{ 900.06 974.08 1,051.40
Majulighur ...		
Mijicajan ...		
<i>Makum (Assam) Tea Co., Ltd. :—</i>		
Margherita ...	Balmer Lawrie & Co., Ltd.	{ 1,352.00 1,137.00 830.00
Dirok ...		
Dehing ...		
<i>Mangaldai Tea Co., Ltd. :—</i>		
Kopati ...	Jardine Henderson, Ltd. ...	443.26

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Marangi Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd.	334.46
<i>Maud Tea &amp; Seed Co., Ltd.</i> ...	Lohia Bros. Ltd. ...	340.20
<i>Meleng Tea Estate Ltd.</i> ...	Balmer Lawrie & Co., Ltd.	1,674.00
<i>Methoni Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd. ..	630.51
<i>Moabund Tea Co., Ltd.</i> :—		
Gatoonga ...	Williamson Magor & Co., Ltd.	1,470.00
Sangsua ...		1,541.72
<i>Moran Tea Co., Ltd.</i> :—		
Moran ...	Ditto.	1,165.06
Sepon ...		1,170.12
Attabarrie ...		781.37
Lepetkatta ...		823.08
<i>Mothola Tea Estate</i> ...	Shri S. Bagaria	410.00
<i>Murphulani (Assam) Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd. ...	374.73
<i>Namdang Tea Co., Ltd.</i> :—		
Namdang ...	Balmer Lawrie & Co., Ltd.	1,245.00
Bogapani ...		1,328.00
<i>New Assam Valley Tea Co., Ltd.</i> :—		
Mahakali ...	Macneill & Barry Ltd. ...	533.00
<i>New Cinnatollah Tea Co., Ltd.</i> :—		
Cinnatollah ...	Duncan Brothers & Co., Ltd.	707.00
<i>New Monkhooshi Tea Co., Ltd.</i> :—		
Monkhooshi ...	Macneill & Barry Ltd. ...	465.00

## ASSAM VALLEY—contd.

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Pabbojan Tea Co., Ltd. :—</i>		192 712.85
Pabbojan ...	} James Warren & Co., Ltd. ...	{ 1,000.00
Dhoedaam ...		
<i>Rajah Alli Tea Estates, Ltd. ...</i>	Ditto.	593.02
<i>Rajgarh Tea Co., Ltd. :—</i>	Andrew Yule & Co., Ltd. ...	390.15
<i>Rajmai Tea Co., Ltd. :—</i> ...		
Behora ...	} Williamson Magor & Co., Ltd.	{ 833.27
Rajmai ...		
<i>Romai Tea Co., Ltd. ...</i>	—do—	600.03
<i>Rungajaun Tea Co., Ltd. :—</i>		
Rungajaun ...	} Octavius Steel & Co., Ltd. ...	{ 1,230.72
Woka ...		
<i>Rupai Tea Co., Ltd. ...</i>	James Warren & Co., Ltd. ...	1,130.48
<i>Rupajuli Tea Co., Ltd. ...</i>	Williamson Magor & Co., Ltd.	667.78
<i>Salonah Tea Co., Ltd. :—</i>		
Salonah ...	} Macneill & Barry Ltd. ...	{ 2,178.00
Kondoli ...		
Kotalgoorie ...		
<i>Scottish Assam Tea Co., Ltd.</i>	Williamson Magor & Co., Ltd.	1,379.65
<i>Szajuli Tea Co., Ltd. ...</i>	Ditto.	482.32
<i>Shakomato Tea Estates, Ltd. ...</i>	James Warren & Co., Ltd. ...	863.62
<i>Silonibari Tea Co., Ltd. ...</i>	Macneill & Barry Ltd. ...	1,001.00
<i>Singlo Tea Co., Ltd. :—</i>		
Suffry ...	} Gillanders Arbuthnot & Co., Ltd. ...	{ 1,040.03
Jabeka ...		
Muttrapur & Nimonagarh ...		
Napuk ...		

ASSAM VALLEY—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Sonabheel (Assam) Tea Co., Ltd.</i> ...	Octavius Steel & Co., Ltd. ...	653·10
<i>Tara Tea Co., Ltd.</i> ...	James Warren & Co., Ltd. ...	1,235·93
<i>Teloijan Tea Co., Ltd.</i> ...	McLeod & Co., Ltd. ...	500·35
<i>Tengpani Tea Co., Ltd.</i> ...	Gillanders Arbuthnot & Co., Ltd. ...	539·36
<i>Tezpur Tea Co., Ltd. :—</i>		
Bahipookri } ...	Shaw Wallace & Co., Ltd. ...	1,202·48
Bettybari } ...		571·11
Orang } ...		572·62
New Purupbari } ...		
<i>Thanai Tea Co., Ltd. :—</i>		
Thanai (including Oaklands) ...	Macneill & Barry Ltd. ...	1,374·00
Digulturrung ...		862·00
<i>Tingamira Tea Seed Co., Ltd.</i>	McLeod & Co., Ltd. ...	266·00
<i>Tingri Tea Co., Ltd. :—</i>		
Hoogrijan ...	Williamson Magor & Co., Ltd.	674·49
Keyhung ...		825·71
Dirial ...		508·13
<i>Tyroon Tea Co., Ltd. :—</i>		
Tyroon (including Titabar)	McLeod & Co., Ltd. ...	1,152·89
<i>Upper Assam Tea Co., Ltd.</i> ...		
Maijan ...	Macneill & Barry Ltd. ...	1,321·00
Borborooah ...		600·00
Nudwa ...		531·00
Rungagora ...		674·00
Nagaghoolie ...		637·00
<i>Zaloni Tea Estates, Ltd.</i> ...	James Warren & Co., Ltd. ...	855·52

## CACHAR

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Barak Tea Co., Ltd. :—</i>		23026.5
Dilkhoosh ...	Macneill & Barry Ltd. ...	456.00
<i>Bengal United Tea Co., Ltd. :—</i>		
Aenakhall ...	Jardine Henderson, Ltd. ...	1,234.00
<i>Bhubandhar Tea Co., Ltd. ...</i>	Macneill & Barry Ltd. ...	836.00
<i>Central Cachar Tea Co., Ltd. :—</i>		
Serispore ...	Jardine Henderson, Ltd. ...	670.05
Ballakandi ...		265.13
Burnie Braes ...		650.00
<i>Doloo Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	1,483.00
<i>Doodputlee Tea Co., Ltd. :—</i>		
Hatticherra ...	Macneill & Barry Ltd. ...	867.00
<i>Doyapore Tea Co., Ltd. ...</i>	Ditto.	504.00
<i>Eastern Cachar Tea Co., Ltd.</i>	Octavius Steel & Co., Ltd. ...	663.52
<i>Endogram Tea Co., Ltd. ...</i>	Ditto.	668.50
<i>Hattikhira Tea Co., Ltd. :—</i>		
Hattikhira ...	Ditto.	2,153.65
Solgai ...		
<i>Isa Bheel Tea Co., Ltd. ...</i>	Ditto.	1,036.50
<i>Jalinga Tea Co., Ltd. :—</i>		
West Jalinga ...	Duncan Brothers & Co., Ltd.	675.00
<i>Jetinga Valley Tea Co., Ltd. :—</i>		
Koomber ...	James Warren & Co., Ltd. ...	1,334.41
<i>Kalline Tea Co., Ltd. ...</i>	Macneill & Barry Ltd. ...	952.00

CACHAR—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Kukicherra Tea Co., Ltd. :—</i>		
Dholai ...	Duncan Brothers & Co., Ltd.	1,479·00
<i>Koyah Tea Co., Ltd. ...</i>	Hanumanbox Surajmull ...	843·00
<i>Kunchanpur Tea Co., Ltd. ...</i>	The Proprietor ...	625·00
<i>Loobah Co., Ltd. :—</i>		
Kallinecherra ...	Octavius Steel & Co., Ltd. . .	550·00
<i>Longai Valley Tea Co., Ltd. :—</i>		
Lalkhira ...	Ditto.	1,901·74
Adam Tila ...		
Chandkhira ...		
Longai ...		
<i>Majagram Tea Co., Ltd. :—</i>		
Majagram ...	Macneill & Barry Ltd. ...	510·00
<i>Pathemara Tea Co., Ltd. ...</i>	Octavius Steel & Co., Ltd. ...	518·16
<i>Pathini Tea Co., Ltd. :—</i>		
Pathini ...	Ditto.	1,943·84
Champabarie ...		
Piplagool ...		
<i>Roopacherra Tea Co., Ltd. ...</i>	McLeod & Co., Ltd. ...	638·42
<i>Rukni Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	500·00
<i>Rungamattée Tea Co., Ltd. :—</i>		
Chandighat ...	Ditto.	713·00
<i>Sephinjuri Bheel Tea Co., Ltd.</i>	Balmer Lawrie & Co., Ltd.	2,160·00



CACHAR—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Scottpore Tea Co., Ltd. :—</i>		
Pallorbund . .	Macneill & Barry Ltd. ...	1,339·00
<i>Subong Tea Estate</i> ...	Hindusthan Tea Co., Ltd. ...	804·00
<i>Tarrapore Tea Co., Ltd. :—</i>		
Dewan . . .	} Macneill & Barry Ltd.	{ 2,366·00
Burtoll . . .		
Labac . . .		
<i>Urrunabund Tea Estate</i> ...	P. C. Chatterjee & Co., ...	575·65
<i>Western Cachar Co., Ltd. :—</i>		
Jellalpore . . .	Macneill & Barry Ltd. ...	857·00

## TERAI

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Bagdogra Tea Estate</i> ...	Sri M. L. Samaddar & others	330·58
<i>Bijlimoni Tea Estate</i> ...	New Tea Co., Ltd. ...	327·60
<i>Gulma Tea Estate</i> ..	B. C. Saha, Esqr., Agent ...	381·58
<i>Gungaram Tea Co., Ltd. :—</i>		
<i>Gungaram</i> ...	} Duncan Brothers & Co., Ltd.	{ 1,086·00
<i>Ord</i> ...		
<i>Hansqua Tea Co., Ltd.</i> ...	—Do—	530·00
<i>New Chumta Tea Co., Ltd.</i> ...	Davenport & Co. (Private) Ltd. ...	516·20
<i>New Terai Association, Ltd.</i> ...	Kilburn & Co. (Private) Ltd.	1,106·00
<i>Pahargoomiah Tea Association, Ltd.</i> ...	Ditto.	1,019·00
<i>Sahabad Tea Estate</i> ...	Davenport & Co. (Private) Ltd. ...	609·56
<i>Singhia Jhora Tea Estate</i> ...	James Warren & Co., Ltd. ..	211·50
<i>Taifoo Tea Association, Ltd.</i> ...	Gillanders Arbuthnot & Co., Ltd. ...	383·56
<i>Tirrihannah Co., Ltd. :—</i>		
<i>Tirrihannah</i> ...	McLeod & Co., Ltd. ...	821·48

## DARJEELING

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>British Darjeeling Tea Co., Ltd. :—</i>		
Thurbo Tea Estate ...	Duncan Brothers & Co., Ltd.	1,200·00
<i>Chamong Tea Co., Ltd. ...</i>	Williamson Magor & Co., Ltd.	407·52
<i>Darjeeling Consolidated Tea Co., Ltd. :—</i>		
Balasun ...	Duncan Brothers & Co., Ltd.	{ 437·00
Murmah ...		{ 355·00
Singbulli ...		{ 418·00
Tingling ...		{ 311·00
Ringtong & Hope Town ...		{ 857·00
Gyabares & Millickthong ...		{ 613·00
<i>Darjeeling Co., Ltd. :—</i>		
Ging ...	James Warren & Co., Ltd. ...	{ 552·51
Phoobsering ...		{ 396·26
Tukdah (including Gledarnel) ...		{ 491·01
Bannockburn ...		{ 377·16
<i>Darjeeling Tea and Cinchona Association, Ltd. ...</i>	Kilburn & Co. (Private) Ltd.	1,001·00
<i>Gielle Tea Co., Ltd. :</i>	Davenport & Co. (Private) Ltd. ...	533·00
<i>Hasimara Tea Co., Ltd. :—</i>		
Tumsong ...	Ditto.	352·48
<i>Jungpana Tea Estate ...</i>	Messrs. Jute & Stores Ltd.	201·27
<i>Lebong Tea Co., Ltd. :—</i>		
Badamtam ...	Duncan Brothers & Co., Ltd.	{ 749·00
Barnesbeg ...		{ 288·00
<i>Lingia Tea Co., Ltd. :—</i>		
Glenburn ...	Williamson Magor & Co., Ltd.	{ 692·99
Lingia ...		{ 358·99

DARJEELING—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Margaret's Hope Tea Co., Ltd. :—</i>		
Margaret's Hope ... Misharanee and ... Ansellgunge ...	} McLeod & Co., Ltd. ...	832·60
<i>Mim Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd. ...	463·03
<i>Nagri Tea Estate</i> ...	Sri P. V. Madvani, Proprietor ...	758·43
<i>Nagri Farm Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	689·84
<i>Okayti Tea Co., Ltd.</i> ..	Duncan Brothers & Co., Ltd.	505·00
<i>Pashok Tea Estate</i> ...	Pashok Tea Co., Ltd. ...	907·84
<i>Poobong Tea Co., Ltd.</i> ...	Duncan Brothers & Co., Ltd.	478·00
<i>Runglees Runghot Tea Co., Ltd.</i> ...	Ditto.	341·00
<i>Selimong Tea Estate</i> ...	Gillanders Arbuthnot & Co. Ltd. ...	397·75
<i>Soom Tea Co., Ltd.</i> ...	Williamson Magor & Co., Ltd.	531·68
<i>Sungma Tea Co., Ltd. :—</i>		
Sungma ... Turzum ...	} McLeod & Co., Ltd. ...	745·81
<i>Teesta Valley Tea Co., Ltd.</i>	Davenport & Co. (Private) Ltd. ...	717·24

## DOOARS, JALPAIGURI

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Aibheel Tea Co., Ltd. :—</i>		
Aibheel ...	} Duncan Brothers & Co., Ltd.	{ 899·00
Fagu ...		{ 891·00
<i>Assam Dooars Tea Co., Ltd. :—</i>		
Newlands ...	} Ditto.	{ 1,141·00
Sankos ...		{ 1,021·00
Gandrapara ...		{ 1,252·00
Kumargram ...		{ 1,037·00
Lakhipara ...		{ 1,029·00
<i>Bagracote Tea Co., Ltd. :—</i>		
Bagracote ...	} Ditto.	{ 1,597·00
Baintgoorie ...		{ 1,186·00
<i>Banarhat Tea Co., Ltd. :—</i>		
Banarhat ...	} Andrew Yule & Co., Ltd. ...	{ 1,139·30
Karballa ...		{ 1,400·80
<i>Baradighi Tea Co., Ltd. ...</i>	Jardine Henderson, Ltd. ...	1,083·15
<i>Bhatkawa Tea Co., Ltd. ...</i>	McLeod & Co., Ltd. ...	1,149·00
<i>Birpara Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	1,346·00
<i>Buxa Dooars Tea Co., Ltd. :—</i>		
Kalchini ...	} Shaw Wallace & Co., Ltd.	{ 1,375·57
Raimatong ...		{ 1,002·39
Chinchulla ...		{ 684·07
<i>Cachar Dooars Tea Co., Ltd.</i>		
Matelli ...	} Jardine Henderson, Ltd. ...	{ 776·72
Moortee ...		{ 663·81
<i>Carron Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	602·00
<i>Choonabhutti Tea Co., Ltd. ...</i>	Andrew Yule & Co., Ltd. ...	902·85

DOOARS, JALPAIGURI—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Chulsa Tea Co., Ltd. :—</i>		
Chulsa ...	Duncan Brothers & Co., Ltd.	{ 1,012·00
Samsing ...		{ 1,357·00
Sathkyah ...		{ 1,097·00
Yong Tong ...		{ 709·00
Zurrantee ...		{ 1,121·00
<i>Consolidated Tea and Lands Co., (India) Ltd. :—</i>		
Dam Dim ...	James Finlay & Co., Ltd. ...	{ 1,618·00
Kumlai ...		{ 940·30
Nakhati ...		{ 669·62
Nowera Nuddy ...		{ 738·37
Rungamuttee ...		{ 1,878·59
Soongachi ...		{ 1,017·30
<i>Dangua-Jhar Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	1,034·00
<i>Dima Tea Co., Ltd. :—</i>		
Dima ...	Shaw Wallace & Co., Ltd.	{ 874·46
Gangutia ...		{ 776·94
<i>Doears Tea Co., Ltd. :—</i>		
Ghatia ...	Gillanders Arbuthnot & Co., Ltd. ...	{ 911·00
Nagrakata ...		{ 1,014·00
Bhogotpore ...		{ 1,320·00
Kurti ...		{ 742·00
Hilla ...		{ 763·00
Grassmore ...		{ 843·45
Indong ...		{ 1,056·00
<i>Ellenbarrie Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	500·00
<i>Empire of India and Ceylon Tea Co., Ltd. :—</i>		
Tasati ...	Gillanders Arbuthnot & Co., Ltd. ...	1,010·00

DOOARS, JALPAIGURI—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Engo Tea Co., Ltd.</i> ...	Andrew Yule & Co., Ltd. ...	264·81
<i>Gairkhatta Tea Co., Ltd.</i> ...	Gillanders Arbuthnot & Co., Ltd. ...	1,253·57
<i>Hantapara Tea Co., Ltd. :—</i>		
Hantapara ...	Duncan Brothers & Co., Ltd.	{ 1,318·00
Dumchipara ...		
<i>Hasimara Tea Co., Ltd. :—</i>		
Beech ...	Davenport & Co. (Private) Ltd. ...	{ 1,084·64
Bharnobari ...		
Malangi ...		
Satali ...		
<i>Hope Tea Co., Ltd. :—</i>		
Hope ...	Duncan Brothers & Co., Ltd.	{ 877·00
Jiti ...		
Chalouni ...		
<i>Huldibari Tea Association Ltd.</i>	Davenport & Co. (Private) Ltd. ...	1,418·50
<i>Imperial Tea Co., Ltd. :—</i>		
Chuapara ...	Jardine Henderson, Ltd. ...	{ 1,194·65
Bhatpara ...		
Mechpara ...		
Central Dooars ...		
Jainti ...		
<i>Jaybirpara (Dooars) Tea Co., Ltd. :—</i>	Andrew Yule & Co., Ltd. ...	607·00
<i>Kilcott Tea Co., Ltd.</i> ...	Duncan Brothers & Co., Ltd.	937·00
<i>Lankapara Tea Co., Ltd. :—</i>		
Lankapara ...	Ditto.	{ 2,023·00
Garganda ...		
<i>Leesh River Tea Co., Ltd.</i> ...	Ditto.	1,522·00

DOOARS, JALPAIGURI—*contd.*

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Meenglas Tea Co., Ltd. :—</i>		
Meenglas ...	Duncan Brothers & Co., Ltd.	839·00
Dalingkote ...		595·00
Putharjhora ...		896·00
<i>Moraghat Tea Co., Ltd. ...</i>	Macneill & Barry Ltd. ...	911·00
<i>Nagaisuree Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	1,129·00
<i>Nangdala Tea Co., Ltd. ...</i>	Macneill & Barry Ltd. ...	968·00
<i>Neddeem Tea Co., Ltd. :—</i>		
Sylee, Neddeem and	Octavius Steel & Co., Ltd. ...	1,473·28
Baintbarie ...		856·45
Nya Sylee ...		866·92
Looksan ...		1,598·91
Chengmari ...		1,519·50
Dalgaon ...		897·65
Toorsa ...		1,336·98
Dalsingpara ...		1,048·10
Dalmore ...		
<i>New Dooars Tea Co., Ltd. ...</i>	Andrew Yule & Co., Ltd. ...	1,162·98
<i>New Glencoe Tea Estate ...</i>	New Glencoe Tea Co., Ltd.	695·52
<i>Northern Dooars Tea Co., Ltd. :—</i>		
Demdima ...	Macneill & Barry Ltd. ...	1,168·00
Binaguri ...		1,144·00
<i>Oodlabari Tea Estate ...</i>	Oodlabari Co., Ltd. ...	578·23
<i>Phaskowa Tea Co., Ltd. ...</i>	Duncan Brothers & Co., Ltd.	353·00
<i>Rajahbhat Tea Co., Ltd. ...</i>	McLeod & Co., Ltd. ..	716·57
<i>Ranicherra Tea Co., Ltd. ...</i>	Ditto.	1,705·62
<i>Rydak Tea Syndicate Ltd. :—</i>		
Rydak ...	Jardine Henderson, Ltd. ...	1,120·95
Kartick ...		652·55
<i>Sinelo Tea Co., Ltd. :—</i>		
Telenara ...	Gillanders Arbuthnot & Co., Ltd.	1,025·00



## RANCHI

Name of Garden or Company	Name of Calcutta Agents or Secretaries	Area under Tea cultivation
<i>Assam Frontier Tea Co., Ltd.</i>		
Palandu ...	} Shaw Wallace & Co., Ltd. ...	{ 719·00
Sabaya ...		

## DEHRA DUN

<i>Kowlagarh Tea Estate</i> ...	L. Durgaram, Esqr. ...	283·75
<i>Rambagh Tea Estate</i> ...	Sheo Parshad Darshan Lal, (Lessee).	25·61













